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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, *Popkum First Nation Annual Rates Law, 2012*, F.N. Gaz. 2012.16:3.1704. The citation, as shown in the example, includes the following elements: *Title*, Gazette abbreviation year:volume:issue.page.

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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, *Popkum First Nation Annual Rates Law, 2012*, Gaz. PN 2012.16:3.1704. La référence contenue dans cet exemple comporte les éléments suivants : *Titre*, abréviation de la Gazette année.volume:numéro.page.

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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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- **Standards established by the First Nations Tax Commission (FNTC)**
- **First Nation laws approved by the FNTC under Section 5 of the FSMA and First Nation laws approved by the First Nations Financial Management Board under Section 9 of the FSMA**

**Normes, procédures et lois sous le régime de la
*Loi sur la gestion financière et statistique des
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- **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 et lois des premières nations agréées par le Conseil de gestion financière des Premières nations en vertu de l'article 9 de la LGFSPN**



STANDARDS FOR FIRST NATION SERVICE TAX 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 taxation for the provision of services laws enacted under subparagraph 5(1)(a)(iii) of the Act. These Standards are used by the Commission in its review and approval of First Nations' service tax 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 service tax law submitted to the Commission for approval under the Act.

Part VII of these Standards apply only to Laws imposing an annual service tax.

Part VIII of these Standards apply only to Laws imposing a capital improvement service tax.

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;

“annual service tax” means a service tax imposed to recover all or a portion of the operation and maintenance costs for the provision of a service;

“assessment law” means an assessment law enacted under subparagraph 5(1)(a)(i) of the Act;

“Assessment Review Board” means an independent appeal body established by a First Nation under its assessment law to hear and determine assessment appeals;

“capital improvement service tax” means a service tax imposed to recover all or a portion of the costs relating to the design and construction of infrastructure for the provision of a service;

“chair” means the chair of a review panel;

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

“complainant” means a person who commences an appeal of a service tax;

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

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

“holder” means a person in lawful possession of an interest in land or a person who

(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;

“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 service tax law enacted under subparagraph 5(1)(a)(iii) of the Act;

“local service area” means a defined area of a reserve to which a service is provided under a service tax law;

- “Province” refers to the province in which a reserve is situated;
- “registered professional” means an individual qualified and licensed as a professional engineer or architect in the Province;
- “reserve” means any land set apart for the use and benefit of a 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;
- “review panel” means an independent appeal body established under a Law to hear and determine service tax appeals;
- “service” means an activity or work provided by or on behalf of a First Nation for which a service tax will be levied under a Law;
- “service tax” means a tax levied under a Law in respect of the provision of a service;
- “service tax roll” means a list of persons liable to pay a service tax under a Law;
- “tax administrator” means a person appointed by Council to administer and enforce a Law;
- “tax roll” means a tax roll prepared under a First Nation’s taxation law;
- “taxation law” means a taxation law enacted under paragraph 5(1)(a) of the Act; and
- “taxes” includes all taxes imposed, levied, assessed or assessable under a local revenue law, and all penalties, interest and costs added to those taxes.

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. Description of Service

The Law must describe the service to be provided.

2. Service Tax Liability and Exemptions

2.1 The Law must provide that all property in the reserve or within a local service area is subject to the service tax unless

- (a) exempted from the service tax in accordance with the Law;
- (b) the First Nation waives or reduces the service tax in accordance with the Law; or
- (c) the property will not have the opportunity to benefit from the service.

2.2 Where a First Nation wishes to provide for exemptions from a service tax, those exemptions must be set out in the Law.

2.3 Where a Law exempts a property from a service tax on the basis that the property is held by the First Nation, a member of the First Nation, or a corporation in which shares are held by or on behalf of the First Nation or a member of the First Nation, the Law must require the First Nation to pay from its general revenues the service taxes that would have been levied on the exempted property.

3. Revenues

3.1 The Law must provide that all revenue collected by the First Nation from the service tax, and interest earned on it, only be used for the provision of the service.

3.2 The Law must require the tax administrator to establish a separate account for the service tax revenues.

4. Penalties

Where the Law provides for a penalty to be imposed in respect of unpaid service taxes, the Law must set out the date on which a penalty will be imposed if the service taxes remain unpaid.

5. Enforcement

The Law must provide for the enforcement measures that may be taken by the First Nation to collect unpaid service taxes.

6. Confidentiality

The Law must provide for the confidentiality of information and documents obtained by the tax administrator, a review panel and any other person who has custody or control of records obtained or created under the Law, except that disclosure may be made

- (a) in the course of administering the Law or performing functions under it;
- (b) in proceedings before a review panel or a court of law;
- (c) where a holder gives written authorization for his or her agent to obtain confidential information relating to a property; or
- (d) by Council to a third party for research (including statistical) purposes.

PART VII

STANDARDS FOR ANNUAL SERVICE TAX LAWS

7. Type of Service

The Law must impose an annual service tax only for the provision of a service that is within the categories of services listed in Schedule A to these Standards.

8. Cost of Service

The Law must

- (a) set service tax amounts that reflect the annual cost of providing for all or part of the operation and maintenance of the service; and

(b) be supported by a report setting out how the annual cost of the service was determined, and the proportion of the total cost that the First Nation will recover through the service tax.

9. Service Tax Amount

9.1 The Law must set the service tax amounts to be levied in each year based on a single amount for each property.

9.2 In establishing the service tax amount, the Law

(a) may provide for a different amount for each property class established in the First Nation's assessment law; and

(b) must provide for the same amount for all properties within a property class.

10. Tax Roll

10.1 If the First Nation has a taxation law, the Law must provide for the tax administrator to add the following information to the tax roll in each year:

(a) the service tax imposed on each property in the current taxation year; and

(b) any unpaid service taxes, penalties, interest and arrears in respect of the property.

10.2 If a service tax is levied on a property that is not liable to taxation under the First Nation's taxation law, the Law must require the tax administrator to add that property to the tax roll for the purposes of the service tax.

10.3 If the First Nation does not have a taxation law, the Law must provide for the tax administrator to create a service tax roll for the service tax in each taxation year, in accordance with subsection 10.4.

10.4 Where the Law provides for a First Nation to create a service tax roll, the Law must require the service tax roll to include the following information:

(a) the name and last known address of the holder of the property;

(b) a short description of the property;

(c) the service tax imposed on the property in the current taxation year; and

(d) any unpaid service taxes, penalties, interest and arrears in respect of the property.

10.5 Where the Law provides for a First Nation to create a service tax roll, the Law must

(a) provide a process for a service tax roll to be certified that it was completed in accordance with the requirements of the Law; and

(b) require the service tax roll to be available for public inspection at the office of the First Nation during regular office hours.

11. Tax Notice and Payment**11.1 The Law must**

- (a) set the date on which the service tax is due and payable; and
- (b) set out where tax payments must be made and the acceptable forms of payment.

11.2 The Law must require the tax administrator to mail a tax notice in each year to

- (a) each holder of property subject to the service tax, and
- (b) each person whose name appears on the tax roll or the service tax roll in respect of a property,

by a date set out in the Law, which date must be at least thirty (30) days before the date that the service tax is due.

11.3 The Law must require the tax notice to include

- (a) the information shown on the tax roll or the service tax roll in respect of the property;
- (b) where payment must be made, the manner of payment and the date the service tax is due.

11.4 The Law may provide for a tax notice under a Law to be combined with a tax notice under the First Nation's taxation law.

12. Service to Local Service Area

Where the Law provides for the service to benefit or be provided to a local service area, the Law must define the boundaries of the local service area to which the service will be provided and the service tax levied.

13. Complaints

The Law must provide for a complaints process that allows a taxpayer to object to an annual service tax on at least the following grounds:

- (a) there is an error or omission respecting the inclusion of a property, or a name or address, on the tax roll or the service tax roll; and
- (b) where the Law provides for exemptions, that an exemption has been improperly allowed or disallowed.

PART VIII**STANDARDS FOR CAPITAL IMPROVEMENT
SERVICE TAX LAWS****14. Type of Service**

The Law must impose a capital improvement service tax only for the provision of a service that is within the categories of services listed in Schedule B to these Standards.

15. Estimated Costs of Service

15.1 The Law must set out the total estimated cost of the service and the proportion of that estimated cost that the First Nation will recover through the service tax.

15.2 In calculating the total estimated cost of the service for the purposes of subsection 15.1, the First Nation must include only the following costs:

- (a) property acquisition costs;
- (b) capital costs;
- (c) professional services costs;
- (d) debt servicing costs; and
- (e) other costs that will be directly incurred in undertaking and financing the service.

15.3 The total estimated cost of the service set out in the Law must be reviewed by a registered professional who must certify that the amount

- (a) includes only those costs permitted under subsection 15.2; and
- (b) provides a complete and accurate estimate of the total costs of the service.

16. Basis of Service Tax

16.1 The Law must state the basis on which the service tax will be levied, which must be one or more of the following:

- (a) a property value tax based on the assessed value of the property as determined under the First Nation's assessment law;
- (b) a single amount for each property;
- (c) the taxable area of the property; or
- (d) the taxable frontage of the property.

16.2 Where a Law levies a service tax on the basis of the taxable area or taxable frontage of a property, the Law must establish how the taxable area or taxable frontage, as the case may be, will be determined based on the physical characteristics of the property.

17. Establishing Service Tax Rates and Prepayment

17.1 The Law must establish the service tax rate to determine the service tax payable in each year the service tax is imposed.

17.2 Where the Law imposes a service tax based on

- (a) a property value tax, the Law must establish the rate to be paid per unit of assessed value of a property as determined under the First Nation's assessment law; or
- (b) a single rate for each property, the Law must establish the rate to be paid in each year of the service tax.

17.3 Where the Law imposes a service tax based on the taxable area or taxable frontage of a property, the Law must establish either

- (a) the rate to be paid per unit of taxable area or taxable frontage; or
- (b) the rates of tax to be paid for different ranges of taxable areas or taxable frontages.

17.4 In establishing a tax rate, the Law

- (a) may provide for different rates for different property classes established in the First Nation's assessment law; and
- (b) must provide for the equal application of tax rates within a property class.

17.5 Where the Law allows a holder to prepay the service tax amount, the Law must set out the prepayment amount or the formula that will be used to calculate the prepayment amount.

18. Duration of Service Tax

The Law must set out the number of years that the service tax will be imposed, which must not exceed the lesser of

- (a) thirty (30) years; and
- (b) the reasonable life expectancy of the work constructed as part of the service.

19. Service to Local Service Area

Where the Law provides for the service to benefit or be provided to a local service area, the Law must

- (a) define the boundaries of the local service area to which the service will be provided and the service tax levied;
- (b) set out the portion of the costs of the service that will be recovered by the service tax; and
- (c) include a statement indicating the proportion of holders of taxable property within the local service area who support the service and the service tax, and how the First Nation determined the level of support.

20. Construction Schedule

20.1 The Law must

- (a) set out a construction schedule that includes the proposed dates for the commencement and completion of all design and construction components of the service;
- (b) require the First Nation to commence and complete the construction in accordance with the construction schedule; and

(c) require the First Nation to commence the construction within one (1) year of the date the service tax is due and payable in the first year that it is levied.

20.2 The construction schedule required by subsection 20.1 must be reviewed by a registered professional who must certify that the construction schedule

- (a) includes all necessary design and construction components of the service; and
- (b) provides a reasonable and achievable time frame for the completion of the work.

20.3 The Law may permit the First Nation to waive or reduce the amount of a service tax in respect of an interest in land only where the holder or a previous holder of that interest in land has

- (a) provided all or part of the service at the holder's expense, or
- (b) already paid towards the costs of the service,

on the terms and conditions specified in the Law.

21. Service Tax Roll

21.1 The Law must provide for the tax administrator to create a service tax roll in the first year that a service tax is levied.

21.2 The Law must require the service tax roll to include the following information:

- (a) the name and last known address of the holder of the property;
- (b) a short description of the property;
- (c) where the tax is imposed on the basis of the assessed value of the property, the total assessed value of the property as shown on the First Nation's assessment roll;
- (d) where the tax is imposed on the basis of taxable area or taxable frontage, the taxable area or taxable frontage of the property, as applicable;
- (e) the service tax imposed on the property in the current taxation year;
- (f) any unpaid service taxes, penalties, interest and arrears in respect of the property; and
- (g) if the name of a holder of a charge is included on the First Nation's assessment roll for a property, the name and address of that person.

21.3 Where the service tax is levied on the basis of taxable area or taxable frontage, the Law must require the service tax roll to be reviewed by a registered professional who must certify that the calculation of the taxable area or taxable frontage of each property is correctly shown on the service tax roll.

21.4 The Law must

- (a) provide a process for the service tax roll to be certified that it was completed in accordance with the requirements of the Law;
- (b) require the service tax roll to be available for public inspection at the office of the First Nation during regular office hours; and
- (c) include a process for updating the service tax roll in each year that the service tax is levied under the Law.

22. Tax Notice and Payment**22.1 The Law must**

- (a) set the date on which the service taxes are due and payable; and
- (b) set out where tax payments must be made and the acceptable forms of payment.

22.2 The Law must require the tax administrator to mail a tax notice in each year to

- (a) each holder of an interest in land subject to the service tax, and
- (b) each person whose name appears on the service tax roll in respect of a property,

by a date set out in the Law, which date must be at least thirty (30) days before the date that the service tax is due.

22.3 The Law must require the tax notice to include

- (a) the information shown on the service tax roll in respect of the property;
- (b) if the holder may prepay the service tax amount, the amount of the prepayment and the date by which the prepayment must be made; and
- (c) where payment must be made, the manner of payment and the date the service tax is due.

22.4 The Law may provide for a tax notice under a Law to be combined with a tax notice under the First Nation's taxation law.

23. Establishing a Review Panel

23.1 The Law must provide for Council to establish a review panel to hear and determine service tax appeals.

23.2 The Law must

- (a) require the review panel to have at least three (3) members and provide for the appointment of those members by Council resolution;
- (b) provide for a term of appointment of members of the review panel of not less than two (2) years;

- (c) fix the remuneration for members of the review panel;
- (d) prohibit a person from serving on the review panel where the person
 - (i) has a personal or financial interest in the subject of the appeal,
 - (ii) is the Chief or a member of Council, or
 - (iii) has financial dealings with the First Nation that could reasonably give rise to a conflict of interest or impair that person's ability to deal fairly or impartially with an appeal;
- (e) set out when and how members of the review panel may be removed from office;
- (f) provide for the appointment of a chair and set out the powers, duties and functions of the chair;
- (g) establish practices and procedures for the conduct of review panel hearings, including respecting
 - (i) a party's right to be heard, have representation, present evidence and call witnesses,
 - (ii) the manner by which the review panel may conduct a hearing, and
 - (iii) the evidentiary rules that apply during a hearing;
- (h) require the review panel, within ten (10) days after completion of a hearing, to make a record of its decision and advise the tax administrator of the decision; and
 - (i) require the tax administrator to notify the holder of the property and the complainant of a decision of the review panel.

23.3 In establishing practices and procedures of the review panel, the Law may

- (a) provide for additional practices and procedures to be established in a practices and procedures manual approved by Council resolution; and
- (b) permit the review panel to determine its own procedure during a hearing to the extent not inconsistent with the Law.

23.4 The Law may appoint, or allow Council by resolution to appoint, the First Nation's assessment review board to be the review panel.

24. Appeal to Review Panel

24.1 The Law must

- (a) provide an opportunity for holders to appeal a service tax before it is imposed for the first time, on one or more of the following grounds:
 - (i) there is an error or omission respecting a name or address on the service tax roll,
 - (ii) there is an error or omission in the inclusion of a property,

- (iii) where the service tax is levied on the basis of taxable area or taxable frontage, that there is an error or omission respecting the taxable area or taxable frontage of a property, and
 - (iv) where the Law provides for exemptions, that an exemption has been improperly allowed or disallowed;
- (b) provide an opportunity in each subsequent year that a service tax is levied for a holder of taxable property to appeal
- (i) a change in the service tax levied against that holder's property, and
 - (ii) the tax administrator's refusal to change the service tax levied against that holder's property.

24.2 The Law must not impose a fee for appealing a service tax.

24.3 The Law must provide for the complainant, the tax administrator and the holder of the property (if other than the complainant) to be the parties to the appeal.

24.4 The Law must set out procedures for updating the service tax roll to reflect decisions of the review panel.

PART IX

REVOCATION AND COMING INTO FORCE

Revocation

The *Standards for First Nation Service Tax Laws* that were established and effective on February 10, 2010, are revoked.

Coming into Force

These Standards are established and in effect as of June 20, 2012.

PART X

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 A

SERVICE CATEGORIES FOR ANNUAL SERVICE TAXES

The service categories for annual service taxes are:

1. The provision of water services.
2. The provision of sewer services.
3. The provision of garbage and recycling collection services.

SCHEDULE B**CATEGORIES FOR CAPITAL IMPROVEMENT SERVICE TAXES**

The categories for capital improvement service taxes are:

1. The design and construction of First Nation administrative buildings and related infrastructure.
2. The design and construction of facilities for police, fire and other protection services.
3. The design and construction of community health buildings and related infrastructure.
4. The design and construction of transportation infrastructure, including roads, boulevards, sidewalks, bridges, overpasses, curbs, traffic islands, lighting and ferries.
5. The design and construction of parking infrastructure, including parkades, parking lots and parking meters.
6. The design and construction of communications infrastructure, including telephone and internet.
7. The design and construction of infrastructure for the supply of electricity or natural gas.
8. The design and construction of recreation facilities, including arenas, ballparks, parks, playgrounds and swimming pools.
9. The design and construction of cultural facilities, including museums, libraries, community halls and art galleries.
10. The design and construction of water treatment and supply facilities, including water supply, purification, intake and storage facilities, treatment plants, pumping stations and pipe systems.
11. The design and construction of sewage collection, treatment and disposal facilities, including liquid waste disposal planning, collection systems, trunk systems, treatment plants and discharge facilities.
12. The design and construction of dikes, erosion control structures, retaining walls, drainage ditches, flood boxes, sea and harbour walls, waterfront walkways, and wharves and floats.

**NORMES RELATIVES AUX LOIS
SUR LES TAXES SUR LES SERVICES
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 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 sur l'imposition de taxes pour la fourniture de services, édictés en vertu du sous-alinéa 5(1)a)(iii) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs relatifs aux taxes sur les services 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 relatifs aux taxes sur les services qui sont soumis à la Commission pour agrément en vertu de la Loi.

La partie VII des présentes normes ne s'appliquent qu'aux textes législatifs imposant une taxe annuelle sur les services.

La partie VIII des présentes normes ne s'appliquent qu'aux textes législatifs imposant une taxe sur les services pour améliorations aux immobilisations.

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « administrateur fiscal » La personne responsable de l'application et du contrôle d'application du texte législatif, qui est nommée par le conseil.
- « comité d'examen » Organisme d'appel indépendant constitué en vertu du texte législatif pour entendre et trancher les appels relatifs aux taxes sur les services.
- « comité de révision des évaluations foncières » Organisme d'appel indépendant constitué par une première nation en vertu de son texte législatif sur l'évaluation foncière pour entendre et trancher les appels en matière d'évaluation.
- « 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.
- « détenteur » Personne qui est légalement en possession d'un intérêt foncier ou qui, selon le cas :
 - a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;
 - b) occupe de fait l'intérêt foncier;
 - c) a des intérêts, titres ou droits sur l'intérêt foncier;
 - d) est fiduciaire de l'intérêt foncier.
- « impôts » Vise notamment tous les impôts et taxes imposés, prélevés, évalués ou évaluables en vertu d'un texte législatif sur les recettes locales, ainsi que tous les intérêts, pénalités et frais ajoutés à ces impôts.
- « 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.
- « plaignant » Personne qui interjette appel à l'égard d'une taxe sur les services.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « président » Le président du comité d'examen.
- « professionnel agréé » Personne qualifiée qui est autorisée par permis à exercer la profession d'architecte ou d'ingénieur professionnel dans la province.
- « province » Province dans laquelle est située la réserve.
- « réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.
- « résolution » Motion adoptée et approuvée par une majorité des membres du conseil présents à une réunion dûment convoquée.
- « rôle de taxes sur les services » La liste des personnes tenues de payer une taxe sur les services en vertu du texte législatif.
- « rôle d'imposition » Le rôle d'imposition établi conformément au texte législatif sur l'imposition foncière d'une première nation.
- « service » Activité ou travail fourni par une première nation ou en son nom à l'égard duquel une taxe sur les services est prélevée en vertu du texte législatif.
- « taxe annuelle sur les services » Taxe sur les services imposée pour le recouvrement de tout ou partie des coûts d'exploitation et d'entretien liés à la fourniture d'un service.
- « taxe sur les services » Taxe prélevée en vertu du texte législatif relativement à la fourniture d'un service.
- « taxe sur les services pour améliorations aux immobilisations » Taxe sur les services imposée pour le recouvrement de tout ou partie des coûts liés à la conception et à la construction de l'infrastructure nécessaire à la fourniture d'un service.
- « texte législatif » Texte législatif relatif aux taxes sur les services édicté en vertu du sous-alinéa 5(1)a(iii) de la Loi.
- « texte législatif sur l'évaluation foncière » Texte législatif relatif à l'évaluation foncière édicté en vertu du sous-alinéa 5(1)a(i) de la Loi.
- « texte législatif sur l'imposition foncière » Texte législatif relatif à l'imposition foncière édicté en vertu de l'alinéa 5(1)a) de la Loi.
- « zone de service désignée » Secteur déterminé d'une réserve auquel un service est fourni aux termes du texte législatif.

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

PARTIE VI

NORMES

1. Description du service

Le texte législatif doit donner une description du service à fournir.

2. Assujettissement à la taxe sur les services et exemptions

2.1 Le texte législatif doit prévoir que tous les biens fonciers situés dans la réserve ou dans une zone de service désignée sont assujettis à la taxe sur les services, sauf si, selon le cas :

- a) ils sont exemptés de cette taxe en vertu du texte législatif;
- b) la première nation accorde une dispense ou une réduction de cette taxe conformément au texte législatif;
- c) le bien foncier visé ne pourra pas bénéficier du service.

2.2 Lorsque la première nation souhaite accorder des exemptions de la taxe sur les services, ces exemptions doivent être énoncées dans le texte législatif.

2.3 Lorsque le texte législatif exempte des biens fonciers de la taxe sur les services parce qu'il s'agit de biens fonciers détenus par la première nation, par un membre de la première nation ou par une société dont des actions sont détenues par ou pour la première nation ou un membre de celle-ci, le texte législatif doit exiger que la première nation paie à partir de ses recettes générales les taxes sur les services qui auraient été prélevées à l'égard des biens fonciers ainsi exemptés.

3. Recettes

3.1 Le texte législatif doit prévoir que toutes les recettes provenant de la taxe sur les services que perçoit la première nation, ainsi que les intérêts qu'elles rapportent, doivent servir uniquement à la fourniture du service visé.

3.2 Le texte législatif doit exiger que l'administrateur fiscal établisse un compte distinct pour les recettes provenant de la taxe sur les services.

4. Pénalités

Lorsque le texte législatif prévoit l'imposition d'une pénalité en cas de défaut de paiement de la taxe sur les services, il doit fixer la date à laquelle une pénalité sera imposée si la taxe sur les services demeure impayée.

5. Contrôle d'application

Le texte législatif doit prévoir les mesures de contrôle d'application que peut prendre la première nation pour recouvrer les taxes sur les services impayées.

6. Confidentialité

Le texte législatif doit assurer la confidentialité des renseignements et documents obtenus par l'administrateur fiscal, le comité d'examen et toute autre personne ayant

la garde ou le contrôle de dossiers obtenus ou créés en vertu du texte législatif; toutefois, ces renseignements et documents peuvent être communiqués :

- a) dans le cadre de l'application du texte législatif ou de l'exercice de fonctions aux termes de celui-ci;
- b) dans le cadre d'une procédure devant le comité d'examen ou un tribunal judiciaire;
- c) lorsqu'un détenteur a autorisé par écrit son agent à obtenir des renseignements confidentiels concernant un bien foncier;
- d) par le conseil à un tiers à des fins de recherche, y compris la recherche statistique.

PARTIE VII

NORMES RELATIVES AUX LOIS SUR LA TAXE ANNUELLE SUR LES SERVICES

7. Type de service

Le texte législatif ne peut imposer une taxe annuelle sur les services que pour la fourniture d'un service faisant partie de l'une des catégories de services énumérées à l'annexe A des présentes normes.

8. Coût du service

Le texte législatif doit :

- a) fixer les montants de la taxe sur les services en fonction du coût annuel de tout ou partie de l'exploitation et de l'entretien du service;
- b) être appuyé par un rapport faisant état du mode de calcul du coût annuel du service et indiquant la proportion du coût total que la première nation recouvrera au moyen de la taxe sur les services.

9. Montant de la taxe sur les services

9.1 Le texte législatif doit établir, à partir d'un montant forfaitaire pour chaque bien foncier, les montants de la taxe sur les services à prélever chaque année.

9.2 Pour l'établissement du montant de la taxe sur les services, le texte législatif :

- a) peut prévoir un montant différent pour chacune des catégories de biens fonciers établies dans le texte législatif sur l'évaluation foncière de la première nation;
- b) doit prévoir un montant uniforme pour tous les biens fonciers compris dans une même catégorie de biens fonciers.

10. Rôle d'imposition

10.1 Si la première nation a déjà un texte législatif sur l'imposition foncière, le texte législatif doit exiger que l'administrateur fiscal ajoute chaque année au rôle d'imposition les renseignements suivants :

- a) la taxe sur les services imposée sur chaque bien foncier pendant l'année d'imposition en cours;
- b) les taxes sur les services, pénalités et intérêts impayés ainsi que les arriérés à payer à l'égard du bien foncier, le cas échéant.

10.2 Si la taxe sur les services est prélevée sur un bien foncier qui n'est pas assujéti à l'impôt foncier selon le texte législatif sur l'imposition foncière de la première nation, le texte législatif doit exiger que l'administrateur fiscal ajoute ce bien au rôle d'imposition aux fins de la taxe sur les services.

10.3 Si la première nation n'a pas de texte législatif sur l'imposition foncière, le texte législatif doit exiger que l'administrateur fiscal établisse un rôle de taxes sur les services à chaque année d'imposition, conformément au paragraphe 10.4.

10.4 Lorsque le texte législatif prévoit l'établissement par la première nation d'un rôle de taxes sur les services, il doit exiger que ce rôle contienne au moins les renseignements suivants :

- a) le nom et la dernière adresse connue du détenteur du bien foncier;
- b) une brève description du bien foncier;
- c) la taxe sur les services imposée à l'égard du bien foncier pendant l'année d'imposition en cours;
- d) les taxes sur les services, pénalités et intérêts impayés ainsi que les arriérés à payer à l'égard du bien foncier, le cas échéant.

10.5 Lorsque le texte législatif prévoit l'établissement par la première nation d'un rôle de taxes sur les services, il doit :

- a) prévoir une procédure pour certifier que ce rôle a été établi conformément aux exigences du texte législatif;
- b) exiger que ce rôle soit mis à la disposition du public pour consultation au bureau de la première nation pendant les heures d'ouverture normales.

11. Avis d'imposition et paiement

11.1 Le texte législatif doit :

- a) fixer la date d'exigibilité de la taxe sur les services;
- b) préciser l'endroit où les paiements de cette taxe doivent être faits et les modes de paiement acceptables.

11.2 Le texte législatif doit exiger que l'administrateur fiscal envoie un avis d'imposition par la poste chaque année au plus tard à la date qui y est précisée, laquelle est d'au moins trente (30) jours avant la date d'exigibilité de la taxe sur les services, aux personnes suivantes :

- a) chaque détenteur d'un bien foncier assujéti à la taxe sur les services;

- b) chaque personne dont le nom figure sur le rôle d'imposition ou le rôle de taxes sur les services à l'égard d'un bien foncier.

11.3 Le texte législatif doit exiger que l'avis d'imposition contienne au moins les renseignements suivants :

- a) les renseignements figurant sur le rôle d'imposition ou le rôle de taxes sur les services à l'égard du bien foncier;
- b) l'endroit où le paiement doit être fait, le mode de paiement et la date à laquelle la taxe sur les services est exigible.

11.4 Le texte législatif peut permettre que l'avis d'imposition exigé par le texte législatif soit intégré à l'avis d'imposition que prévoit le texte législatif sur l'imposition foncière de la première nation.

12. Service destiné à la zone de service désignée

Lorsque le texte législatif prévoit que la fourniture du service est réservée à une zone de service désignée, il doit définir les limites de la zone où le service sera fourni et où la taxe sur les services sera prélevée.

13. Plaintes

Le texte législatif doit prévoir un processus de plainte permettant aux contribuables de contester la taxe annuelle sur les services pour l'un ou plusieurs des motifs suivants :

- a) il y a une erreur ou une omission concernant l'inscription d'un bien foncier sur le rôle d'imposition, ou dans un nom ou une adresse figurant sur ce rôle;
- b) dans le cas où le texte législatif autorise des exemptions, une exemption a été incorrectement accordée ou refusée.

PARTIE VIII

NORMES RELATIVES AUX LOIS SUR LA TAXE SUR LES SERVICES POUR AMÉLIORATIONS AUX IMMOBILISATIONS

14. Type de service

Le texte législatif ne peut imposer une taxe sur les services pour améliorations aux immobilisations que pour la fourniture d'un service faisant partie de l'une des catégories de services énumérées à l'annexe B des présentes normes.

15. Coût estimatif du service

15.1 Le texte législatif doit faire état du coût estimatif total du service et de la proportion de ce coût que la première nation recouvrera au moyen de la taxe sur les services.

15.2 Dans le calcul du coût estimatif total du service pour l'application du paragraphe 15.1, la première nation ne peut inclure que les coûts et frais suivants :

- a) les coûts d'acquisition de biens fonciers;
- b) les dépenses en immobilisations;
- c) les frais des services professionnels;
- d) les frais de service de la dette;
- e) tous autres frais qui seront directement engagés pour entreprendre et financer le service.

15.3 Le coût estimatif total du service indiqué dans le texte législatif doit être soumis à l'examen d'un professionnel agréé chargé de certifier que le montant de ce coût :

- a) ne comprend que les coûts et frais autorisés au titre du paragraphe 15.2;
- b) constitue une estimation exhaustive et exacte de l'ensemble des coûts du service.

16. Base de prélèvement de la taxe sur les services

16.1 Le texte législatif doit prévoir la base de prélèvement de la taxe sur les services, laquelle est constituée de l'un ou plusieurs des éléments suivants :

- a) une taxe sur la valeur foncière qui est basée sur la valeur imposable du bien foncier, déterminée conformément au texte législatif sur l'évaluation foncière de la première nation;
- b) un montant forfaitaire pour chaque bien foncier;
- c) la superficie imposable du bien foncier;
- d) la longueur de façade imposable du bien foncier.

16.2 Lorsque le texte législatif impose une taxe sur les services basée sur la superficie imposable ou la longueur de façade imposable d'un bien foncier, il doit établir de quelle façon la superficie ou la façade imposable, selon le cas, sera déterminée d'après les caractéristiques physiques du bien foncier.

17. Établissement des taux de la taxe sur les services et paiement par anticipation

17.1 Le texte législatif doit fixer le taux de la taxe sur les services qui s'applique pour le calcul de la taxe sur les services payable chaque année où elle est imposée.

17.2 Lorsque le texte législatif impose une taxe sur les services basée :

- a) sur la taxe sur la valeur foncière, il doit fixer le taux à payer par unité de la valeur imposable du bien foncier, déterminée conformément au texte législatif sur l'évaluation foncière de la première nation;
- b) sur un montant forfaitaire pour chaque bien foncier, il doit fixer le taux à payer chaque année où cette taxe est imposée.

17.3 Lorsque le texte législatif impose une taxe sur les services basée sur la superficie imposable ou la longueur de façade imposable d'un bien foncier, il doit fixer :

- a) soit le taux à payer par unité de superficie imposable ou de longueur de façade imposable;
- b) soit les taux à payer pour les différents intervalles de superficie imposable ou de longueur de façade imposable.

17.4 Pour l'établissement d'un taux de taxe, le texte législatif :

- a) peut prévoir des taux différents pour les diverses catégories de biens fonciers établies dans le texte législatif sur l'évaluation foncière de la première nation;
- b) doit prévoir l'application uniforme des taux de taxe dans une même catégorie de biens fonciers.

17.5 Lorsque le texte législatif autorise le détenteur à payer par anticipation le montant de la taxe sur les services, il doit prévoir le montant du paiement par anticipation ou la formule servant à le calculer.

18. Durée de la taxe sur les services

Le texte législatif doit fixer le nombre d'années durant lesquelles la taxe sur les services sera prélevée, qui ne peut excéder la moins élevée des durées suivantes :

- a) trente (30) ans;
- b) la durée de vie utile raisonnable de l'ouvrage construit dans le cadre du service.

19. Service destiné à la zone de service désignée

Lorsque le texte législatif prévoit que la fourniture du service est réservée à une zone de service désignée, il doit :

- a) définir les limites de la zone où le service sera fourni et où la taxe sur les services sera prélevée;
- b) établir la proportion des coûts du service qui sera recouvrée au moyen de la taxe sur les services;
- c) faire mention de la proportion de détenteurs de biens imposables dans la zone de service désignée qui appuient le service et la taxe sur les services, et indiquer la façon dont la première nation a déterminé le degré d'appui.

20. Échéancier de construction

20.1 Le texte législatif doit :

- a) prévoir un échéancier de construction qui indique notamment les dates projetées pour le début et l'achèvement de tous les éléments de la conception et de la construction du service;

- b) obliger la première nation à commencer et à achever la construction conformément à l'échéancier de construction;
- c) exiger que la première nation commence la construction dans un délai d'un (1) an suivant la date à laquelle la taxe sur les services est exigible au cours de la première année où elle est prélevée.

20.2 L'échéancier de construction visé au paragraphe 20.1 doit être soumis à l'examen d'un professionnel agréé chargé de certifier que cet échéancier :

- a) englobe tous les éléments essentiels de la conception et de la construction du service;
- b) prévoit un délai raisonnable et réalisable pour l'achèvement des travaux.

20.3 Le texte législatif peut autoriser la première nation à accorder, selon les modalités qu'il précise, une dispense ou une réduction de la taxe sur les services à l'égard d'un intérêt foncier dans les seuls cas où le détenteur actuel ou un ancien détenteur de cet intérêt :

- a) soit a fourni à ses frais tout ou partie du service visé;
- b) soit a déjà fait un paiement à l'égard des coûts du service visé.

21. Rôle de taxes sur les services

21.1 Le texte législatif doit exiger que l'administrateur fiscal établisse un rôle de taxes sur les services dès la première année où une taxe sur les services est prélevée.

21.2 Le texte législatif doit exiger que le rôle de taxes sur les services contienne au moins les renseignements suivants :

- a) le nom et la dernière adresse connue du détenteur du bien foncier;
- b) une brève description du bien foncier;
- c) dans le cas où la taxe est basée sur la valeur imposable du bien foncier, la valeur imposable totale du bien foncier figurant sur le rôle d'évaluation de la première nation;
- d) dans le cas où la taxe est basée sur la superficie imposable ou la longueur de façade imposable, la superficie imposable ou la longueur de façade imposable du bien foncier, selon le cas;
- e) la taxe sur les services imposée sur le bien foncier pendant l'année d'imposition en cours;
- f) les taxes sur les services, pénalités et intérêts impayés ainsi que les arriérés à payer à l'égard du bien foncier, le cas échéant;
- g) dans le cas où le nom du titulaire d'une charge est inscrit à l'égard d'un bien foncier sur le rôle d'évaluation de la première nation, le nom et l'adresse de cette personne.

21.3 Lorsque la taxe sur les services est basée sur la superficie imposable ou la longueur de façade imposable, le texte législatif doit exiger que le rôle de taxes sur les services soit soumis à l'examen d'un professionnel agréé chargé de certifier que le calcul de la superficie imposable ou de la longueur de façade imposable de chaque bien foncier est indiqué correctement sur ce rôle.

21.4 Le texte législatif doit :

- a) prévoir une procédure pour certifier que le rôle de taxes sur les services a été établi conformément aux exigences du texte législatif;
- b) exiger que ce rôle soit mis à la disposition du public pour consultation au bureau de la première nation pendant les heures d'ouverture normales.
- b) établir une procédure pour la mise à jour de ce rôle au cours de chaque année où la taxe sur les services est prélevée en vertu du texte législatif.

22. Avis d'imposition et paiement

22.1 Le texte législatif doit :

- a) fixer la date d'exigibilité de la taxe sur les services;
- b) préciser l'endroit où les paiements de cette taxe doivent être faits et les modes de paiement acceptables.

22.2 Le texte législatif doit exiger que l'administrateur fiscal envoie un avis d'imposition par la poste chaque année au plus tard à la date qui y est précisée, laquelle est d'au moins trente (30) jours avant la date d'exigibilité de la taxe sur les services, aux personnes suivantes :

- a) chaque détenteur d'un intérêt foncier assujéti à la taxe sur les services;
- b) chaque personne dont le nom figure sur le rôle de taxes sur les services à l'égard d'un bien foncier.

22.3 Le texte législatif doit exiger que l'avis contienne au moins les renseignements suivants :

- a) les renseignements figurant sur le rôle de taxes sur les services à l'égard du bien foncier;
- b) une mention indiquant si le détenteur peut payer par anticipation le montant de la taxe sur les services, ainsi que le montant et la date limite du paiement par anticipation;
- c) l'endroit où le paiement doit être fait, le mode de paiement et la date à laquelle la taxe sur les services est exigible.

22.4 Le texte législatif peut permettre que l'avis d'imposition exigé par le texte législatif soit intégré à l'avis d'imposition que prévoit le texte législatif sur l'imposition foncière de la première nation.

23. Constitution d'un comité d'examen

23.1 Le texte législatif doit exiger que le conseil constitue un comité d'examen chargé d'entendre et de trancher les appels relatifs aux taxes sur les services.

23.2 Le texte législatif doit :

- a) exiger que le comité d'examen compte au moins trois (3) membres et que ceux-ci soient nommés par résolution du conseil;
- b) fixer la durée du mandat des membres du comité d'examen à au moins deux (2) ans;
- c) fixer la rémunération des membres du comité d'examen;
- d) interdire aux personnes suivantes de siéger au comité d'examen :
 - (i) quiconque a un intérêt personnel ou financier dans l'objet de l'appel,
 - (ii) le chef ou les membres du conseil,
 - (iii) toute personne qui entretient avec la première nation des relations financières qui pourraient raisonnablement donner lieu à un conflit d'intérêts ou porter atteinte à sa capacité d'agir d'une manière équitable et impartiale dans le règlement d'un appel;
- e) préciser à quel moment et de quelle façon un membre du comité d'examen peut être révoqué;
- f) prévoir la nomination d'un président et définir ses pouvoirs et fonctions;
- g) établir des pratiques et procédures pour la tenue des audiences du comité d'examen, notamment en ce qui concerne :
 - (i) le droit d'une partie d'être entendue, d'être représentée, de soumettre des éléments de preuve et de convoquer des témoins,
 - (ii) la manière dont le comité d'examen peut tenir une audience,
 - (iii) les règles de preuve applicables durant une audience;
- h) exiger que le comité d'examen, dans les dix (10) jours suivant le règlement d'un appel, consigne au dossier sa décision et avise l'administrateur fiscal de celle-ci;
- i) exiger que l'administrateur fiscal avise le détenteur du bien foncier et le plaignant de la décision du comité d'examen.

23.3 Pour l'établissement des pratiques et procédures du comité d'examen, le texte législatif peut :

- a) prévoir des pratiques et procédures supplémentaires à définir dans un guide des pratiques et procédures approuvé par une résolution du conseil;
- b) permettre au comité d'examen d'établir ses propres procédures pendant une audience, dans la mesure où elles ne sont pas incompatibles avec le texte législatif.

23.4 Le texte législatif peut désigner, ou autoriser le conseil à désigner par résolution, le comité de révision des évaluations foncières pour agir à titre de comité d'examen.

24. Appel auprès du comité d'examen

24.1 Le texte législatif doit :

- a) donner aux détenteurs la possibilité d'interjeter appel à l'égard d'une taxe sur les services avant qu'elle soit imposée pour la première fois, pour l'un ou plusieurs des motifs suivants :
 - (i) un nom ou une adresse figurant sur le rôle de taxes sur les services comporte une erreur ou une omission,
 - (ii) il y a une erreur ou une omission concernant l'inscription d'un bien foncier sur ce rôle,
 - (iii) dans le cas où la taxe sur les services est basée sur la superficie imposable ou la longueur de façade imposable, une erreur ou une omission a été commise à l'égard de cette superficie ou de cette longueur de façade,
 - (iv) dans le cas où le texte législatif prévoit des exemptions, une exemption a été incorrectement accordée ou refusée;
- b) donner au détenteur d'un bien imposable, chaque année subséquente où une taxe sur les services est prélevée, la possibilité d'interjeter appel à l'égard :
 - (i) d'une modification de la taxe sur les services imposée sur son bien foncier,
 - (ii) du refus de l'administrateur fiscal de modifier la taxe sur les services imposée sur son bien foncier.

24.2 Le texte législatif ne peut imposer de droits à payer pour le dépôt d'un appel relatif à la taxe sur les services.

24.3 Le texte législatif doit prévoir que le plaignant, l'administrateur fiscal et le détenteur du bien foncier (s'il n'est pas le plaignant) sont les parties à l'appel.

24.4 Le texte législatif doit établir une procédure pour la mise à jour du rôle de taxes sur les services afin de tenir compte des décisions du comité d'examen.

PARTIE IX

RÉVOCATION ET ENTRÉE EN VIGUEUR

Révocation

Les *Normes relatives aux lois sur les taxes sur les services des premières nations*, établies et entrées en vigueur le 10 février 2010, sont abrogées.

Entrée en vigueur

Les présentes normes sont établies et entrent en vigueur le 20 juin 2012.

PARTIE X

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 A

CATÉGORIES DE SERVICES AUX FINS DE LA TAXE ANNUELLE SUR LES SERVICES

Les catégories de services aux fins de la taxe annuelle sur les services sont les suivantes :

1. La fourniture des services d'eau.
2. La fourniture des services d'égouts.
3. La fourniture des services d'enlèvement et de recyclage des ordures ménagères.

ANNEXE B**CATÉGORIES AUX FINS DE LA TAXE SUR LES SERVICES POUR
AMÉLIORATIONS AUX IMMOBILISATIONS**

Les catégories aux fins de la taxe sur les services pour améliorations aux immobilisations sont les suivantes :

1. La conception et la construction des immeubles administratifs de la première nation et de l'infrastructure connexe.
2. La conception et la construction des installations destinées aux services de police et de protection contre les incendies et autres services de protection.
3. La conception et la construction des immeubles de santé communautaire et de l'infrastructure connexe.
4. La conception et la construction de l'infrastructure de transport, notamment les routes, les boulevards, les trottoirs, les bordures, les ponts, les viaducs, les îlots directionnels, les lampadaires et les traversiers.
5. La conception et la construction de l'infrastructure de stationnement, notamment les garages de stationnement, les parcs de stationnement et les parcomètres.
6. La conception et la construction de l'infrastructure des communications, y compris le service téléphonique et l'Internet.
7. La conception et la construction de l'infrastructure de l'approvisionnement en électricité ou en gaz naturel.
8. La conception et la construction d'installations de loisirs, notamment les arénas, les terrains de baseball ou soccer, les parcs, les terrains de jeu et les piscines.
9. La conception et la construction d'installations culturelles, notamment les musées, les bibliothèques, les salles communautaires et les galeries d'art.
10. La conception et la construction d'installations de traitement des eaux et d'approvisionnement en eau, notamment les installations de distribution, d'épuration, de prise d'eau et d'entreposage, les usines de traitement, les stations de pompage et les réseaux de canalisations.
11. La conception et la construction d'installations de collecte, de traitement et d'évacuation des eaux usées, notamment la planification de l'évacuation des déchets liquides, les réseaux collecteurs des eaux usées, les réseaux d'égouts collecteurs, les usines de traitement et les installations de rejet.
12. La conception et la construction de digues, d'ouvrages de contrôle de l'érosion, de murs de soutènement, de fossés de drainage, de réservoirs de retenue, d'ouvrages longitudinaux, de murs de port, de promenades riveraines, de quais et de quais flottants.

**AITCHELITZ FIRST NATION
PROPERTY ASSESSMENT LAW, 2012**

[Effective June 21, 2012]

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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 Aitchelitz First Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Aitchelitz 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*; and

NOW THEREFORE the Council of the Aitchelitz First Nation, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Aitchelitz First Nation Property Assessment Law, 2012*.

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 and an assessment roll referenced in subsection 10(3);

“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;

“First Nation” means the Aitchelitz First Nation, being a Band named in the schedule to 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 First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a quorum of Council 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;

“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 *Aitchelitz First Nation Property Taxation Law, 2012*;

“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) 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 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 during which the assessment roll is completed.

(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* or the Aitchelitz Land Code.

(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* (BC) 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 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 Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 of the year following 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 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 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 assessor 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 14(2) 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 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 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 and the assessor of any change of mailing address and of any sales or transfers.

(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), the information contained in the current Assessment Notice sent by the tax administrator.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 of the year following 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 of the year following 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 year following certification of the assessment roll under section 11.

(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 year following certification of the assessment roll under section 11, 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.

(7) For greater certainty, nothing in this section prohibits or is intended to prevent a person named on the assessment roll from contacting the assessor to ask specific questions about the assessment of their 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) Council may consult with the British Columbia Assessment Authority in making appointments and may appoint one (1) member of the First Nation provided the member is not currently an elected Chief or a member of Council.

(4) 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.

(5) 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 First Nation must remunerate

(a) the chair at the rates established from time to time for a part-time panel chair of the British Columbia Property Assessment Appeal Board;

(b) a member who is not the chair but meets the requirements of subsection 21(2) at the rates established from time to time for a part-time vice chair of the British Columbia Property Assessment Appeal Board, and

(c) any other member (or duly appointed replacement member) of the Assessment Review Board, 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.

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 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) 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 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),

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

B.C. Assessment Office
240 - 31935 South Fraser Way
Abbotsford, BC
V2T 5N7
Phone: 1-800-393-1332 or 604-850-5900

(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) 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) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

(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).

(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 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 [11] day of [June], 20 [12], at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

[Angie Bailey]

Chief Angie Bailey

[Leona Sam]

Councillor Leona Sam

[Gordon George]

Councillor Gordon George

Councillor John A. George

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 AITCHELITZ FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ___ of the *Aitchelitz First Nation Property Assessment Law, 2012*, 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 Aitchelitz First Nation

Dated: _____, 20____ .

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

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

DATE OF REQUEST: _____

TAKE NOTICE that, pursuant to section ____ of the *Aitchelitz First Nation Property Assessment Law, 2012*, the assessor for the _____ 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 Aitchelitz First Nation

Dated: _____, 20__ .

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

SCHEDULE IVDECLARATION 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 *Aitchelitz First Nation Property Assessment Law, 2012*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other (please specify): _____

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 Aitchelitz First Nation and delivered to the First Nation 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 *Aitchelitz First Nation Property Assessment Law, 2012*. 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 *Aitchelitz First Nation Property Assessment Law, 2012* and must be accompanied by the required fee set out in subsection 29(1).

Tax Administrator for the Aitchelitz First Nation

Dated: _____, 20____.

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Aitchelitz First Nation

B.C. Assessment Office
240 - 31935 South Fraser Way
Abbotsford, BC
V2T 5N7

Phone: 1-800-393-1332 or 604-850-5900

PURSUANT to the provisions of the *Aitchelitz First Nation Property Assessment Law, 2012*, 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 Aitchelitz First Nation

B.C. Assessment Office
240 - 31935 South Fraser Way
Abbotsford, BC
V2T 5N7
Phone: 1-800-393-1332 or 604-850-5900

PURSUANT to the provisions of the *Aitchelitz First Nation Property Assessment Law, 2012*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land: _____

[insert 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 _____ dollars (\$_____) 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.

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Aitchelitz First Nation
[address]

PURSUANT to the provisions of the *Aitchelitz First Nation Property Assessment Law, 2012* 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 and s.9
Lois – LGFSPN, art. 5 et 9

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 _____ 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: _____ [insert 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 _____ [insert 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 Aitchelitz First Nation, hereby certify that this is the Aitchelitz 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 *Aitchelitz First Nation Property Assessment Law, 2012*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____.

(City)

(Province)

**AITCHELITZ FIRST NATION
PROPERTY TAXATION LAW, 2012**

[Effective June 21, 2012]

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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 Aitchelitz First Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Aitchelitz 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*; and

NOW THEREFORE the Council of the Aitchelitz First Nation, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Aitchelitz First Nation Property Taxation Law, 2012*.

**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 *Aitchelitz First Nation Property Assessment Law, 2012*;

“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;

- “First Nation” means the Aitchelitz First Nation, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation that is at least majority-owned by the First Nation or in which at least a majority of the shares are held in trust for the benefit of all members of the First Nation;
- “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;
- “majority-owned” means the collective ownership of a corporation by one (1) or more members totaling at least fifty-one percent (51%) of all voting shares;
- “member” means a person who meets the requirements of membership in the Aitchelitz Membership Code and whose name is shown on the Aitchelitz membership list;
- “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 quorum of Council at a duly convened meeting;

“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 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 written consent of 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

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation'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 the 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 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) 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 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 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 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; 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) any interest in land held or occupied by a corporation which is majority-owned by one (1) or more members of the First Nation for which the holder or occupant has applied for and received a revitalization tax exemption under section 9;

- (d) 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;
- (e) a building used or occupied by a religious body and used for public worship, religious education or as a church hall;
- (f) a building used solely as a hospital, owned by a non-profit corporation, including a society, and not operated for profit;
- (g) a building used as a university, technical institute or public college, owned by a non-profit corporation, including a society, and not operated for profit, and the land on which the building stands;
- (h) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, owned by a non-profit corporation, including a society, and not operated for profit; and
- (i) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a), (b) and (c) do not apply to interests in land that are held by a member of the First Nation, the First Nation, a First Nation Corporation or a corporation which is majority-owned by one (1) or more members, as the case may be, where that interest in land is actually occupied by someone other than the member of the First Nation, the First Nation, a First Nation Corporation, or a corporation that is majority-owned by one (1) or more members.

(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.

Revitalization Tax Exemption

9.(1) A revitalization program is hereby established to encourage the economic, environmental, social or cultural revitalization of reserve lands.

(2) Under the revitalization program an interest in land in the reserve may be granted a full or partial exemption from taxation for up to ten years where:

- (a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land,
- (b) the land is zoned for the use and the use is a lawful or legally non-conforming use of that land, and
- (c) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:
 - (i) economic revitalization: \$1,000,000
 - (ii) environmental revitalization: \$350,000
 - (iii) social or cultural revitalization: \$150,000.

(3) An agreement under subsection (2) must be finalized prior to October 31st in the year before the taxation exemption is to go into effect, and, in addition to any other terms the parties agree to such as employment or training opportunities for members, must

(a) describe the interest in land which is the subject of the agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or other legal description so that the assessor can identify the corresponding entry on the assessment roll;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the agreement;

(c) detail the taxation year that the exemption will go into effect, the duration of the agreement, being ten years or less, and the percentage of exemption from taxation provided in regard to the interest in land which is the subject of the agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the agreement, or otherwise breaches the agreement or fails to meet the criteria; and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one agreement with a proponent taxpayer for the same interest in land in subsequent years or for a subsequent period of up to ten years, provided that a new investment meeting the criteria in subparagraphs (2)(c)(i) – (iii) is made.

(5) A corporation a majority of whose shares are owned by a member or members of the First Nation which is a holder of an interest in land which is used for business purposes, and which is a proponent for an exemption under this section for the economic development category, will be deemed to have made the qualified level of investment under the heading provided in subparagraph (2)(c)(i).

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within 10 days of its final approval and signing by Council.

(8) Council may terminate an agreement under this section by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under this section.

- (9) Upon termination under subsection (8):
- (a) the tax administrator must notify the holder of the cancellation and of the date on which it took effect or will take effect;
 - (b) where terminated under subsection 8(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the criteria; and
 - (c) the tax administrator must give written notice to the holder of:
 - (i) any taxes due from the date of cancellation; or
 - (ii) any taxes due from the date that the holder breached the agreement or ceased to meet the criteria.
 - (d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and
 - (e) penalties are assessable and payable under Part XI for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

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, 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) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) 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

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, provided that the minimum tax must not exceed one hundred dollars (\$100).

(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 office of the First Nation during normal business hours by cheque, money order, MasterCard, Visa, cash.

(3) All forms of payment of taxes must be made payable to the Aitchelitz First Nation.

**PART VIII
TAX ROLL AND TAX NOTICE**

Tax Roll

14.(1) On or before May 28th 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;
- (f) the amount of any unpaid taxes from previous taxation years; and
- (g) the estimated amount of installment pre-payments payable in the current taxation year.

(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 Notice must contain the information set out in subsection 14(2).

(3) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(5) 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.

(6) 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.

(7) 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

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

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

19.(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.

Laws – FSMA, s.5 and s.9
Lois – LGFSN, art. 5 et 9

(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 X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

20. 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

21.(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-five dollars (\$25) plus HST or as otherwise set by Council for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

22. 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

23. 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

24. Payments for taxes must be credited by the tax administrator first, to taxes, including penalties and 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

25.(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) 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

26.(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, 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) 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 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 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.

Special Levy

26.1 If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

27.(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 XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

28.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI of this Law 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

29.(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

30.(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

31.(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 to this Law.

Notice of Seizure and Sale

32.(1) Before proceeding under subsection 31(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 or other 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.

(4) The person who seizes personal property further to subsection (2) must deliver up the seized personal property to the tax administrator immediately.

(5) The tax administrator shall ensure the full care and custody of any seized personal property until it is either redeemed by the debtor by payment of all outstanding taxes and the full costs of seizure and storage, or sold further to sections 33 and 34.

Notice of Sale of Seized Personal Property

33.(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

34.(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 33(1).

(4) If at any time before the seized personal 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

35. 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

36.(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 XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

37.(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

38.(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 42(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

39.(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

40. 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

41. 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 42(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

42.(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.

(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 39(3).

Assignment of Taxable Property

43.(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 42(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 42(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

44.(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

45.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 39(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

46.(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 XVII
GENERAL PROVISIONS

Disclosure of Information

47.(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

48. Notwithstanding section 47, 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

49. 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

50.(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 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

51.(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

52.(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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [11] day of [June], 20 [12], at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

[Angie Bailey]
Chief Angie Bailey

[Leona Sam]
Councillor Leona Sam

[Gordon George]
Councillor Gordon George

Councillor John A. George

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE AITCHELITZ FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *Aitchelitz First Nation Property Taxation Law, 2012*, 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 _____ First Nation

Dated: _____, 20____.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Aitchelitz First Nation Property Taxation Law, 2012*, 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 offices of the Aitchelitz First Nation, located at

Aitchelitz Tax Administrator
7686 Chilliwack River Road
Chilliwack, BC, V2R 4L9

Fax: (604) 792-1153

during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2nd shall incur penalties and interest in accordance with the *Aitchelitz First Nation Property Taxation Law, 2012*.

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

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Less Total installment received:	-\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

Tax Administrator for the Aitchelitz First Nation

Dated: _____, 20__ .

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

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 \$40
2. For service of notice on each person or place \$50
3. For advertising in newspaper \$300
4. For time spent in conducting a seizure and sale of personal property \$80 per hour
5. Actual cost of seizure and storage will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____
_____ and pursuant to
the *Aitchelitz First Nation Property Taxation Law, 2012*, 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 Aitchelitz First Nation

Dated: _____, 20__ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____
_____ and pursuant
to the *Aitchelitz First Nation Property Taxation Law, 2012* 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 _____ First Nation, located at
[insert 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:

Tax Administrator for the Aitchelitz 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 ____ of the *Aitchelitz First Nation Property Taxation Law, 2012*, seizing the personal property described as follows:

[insert 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 Aitchelitz First Nation

Dated: _____, 20__ .

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

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 _____ First Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ____ of the *Aitchelitz First Nation Property Taxation Law, 2012*, will be sold at the public auction:

[insert 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 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 Aitchelitz 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 ___ of the *Aitchelitz First Nation Property Taxation Law, 2012*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or 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 Aitchelitz 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 and s.9
Lois – LGFSPN, art. 5 et 9

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 *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Aitchelitz 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 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 *Aitchelitz First Nation Property Taxation Law, 2012*.

Tax Administrator for the Aitchelitz 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 _____ 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 Aitchelitz 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 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 *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Aitchelitz 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 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 *Aitchelitz First Nation Property Taxation Law, 2012*.

Tax Administrator for the Aitchelitz 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 the *Aitchelitz First Nation Property Taxation Law, 2012*.

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 Aitchelitz First Nation

Dated: _____, 20__ .

**AKISQ'NUK FIRST NATION
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 15, 2012]

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 Akisiq'nuk First Nation duly enacts as follows:

1. This Law may be cited as the *Akisiq'nuk First Nation Annual Expenditure Law, 2012*.

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 *Akisiq'nuk First Nation Property Assessment Law, 2008*;

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

“First Nation” means the Akisiq'nuk 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 *Akisiq’nuk First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012 and ending March 31, 2013, 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 [5th] day of June, 2012, at Akisiq’nuk reserve, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Lorne Shovar]

Chief - Lorne Shovar

Councillor - Beatrice Stevens

Councillor - Samantha Sam

[Marguerite Cooper]

Councillor - Margarite Cooper

[Allan Nicholas]

Councillor - Allan Nicholas

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 330,362.72
TOTAL REVENUES	\$ 330,362.72

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	135,260.00
b. General Administrative	8,595.00
2. Protection Services	
a. Fire Protection	5,000.00
3. Transportation	
a. Roads and Streets	15,200.00
4. Recreation and Cultural Services	
a. Culture	3,000.00
5. Community Development	
a. Housing	5,000.00
b. Community Planning	40,000.00
6. Environment Health Services	
a. Water Purification and Supply	2,500.00
8. Other Services	
a. Health	5,000.00
b. Comprehensive service agreement (RDEK)	74,550.00
9. Grants:	
a. Home owner grant equivalents:	7,350.00
10. Contingency Amounts	13,558.00
11. Transfers into reserve funds	15,349.72
TOTAL EXPENDITURES	\$ 330,362.72
BALANCE	\$ 0

Note: The First Nation has the following service agreement with a third-party service provider, and the amount indicated is the amounts payable by the First Nation under the agreement during the budget period:

Regional District of East Kootenay: \$ 74,550.00

Appendix A**Reserve Fund Balances**

1. Capital Projects Reserve Recreation Centre Fund

Beginning balance as of April 1, 2012 : \$ 565,093.00

Ending balance as of March 31, 2013: \$ 565,093.00

2. Capital Reserve Fund

Beginning balance as of April 1, 2012: \$ 368,785.00

1. Transfer in from local revenue account: \$ 15,349.72

Ending balance as of March 31, 2013: \$ 384,134.72

**AKISQ'NUK FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective June 15, 2012]

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 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 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 Akisq'nuk First Nation duly enacts as follows:

1. This Law may be cited as the *Akisq'nuk First Nation Annual Rates Law, 2012*.

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 *Akisq'nuk First Nation Property Assessment Law, 2012*;

“First Nation” means the Akisq'nuk 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 *Akisq'nuk First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 twenty-five dollars (\$ 25.00), the taxable property shall be taxed at twenty-five dollars (\$ 25.00) 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 [5th] day of June, 2012, at Akisq'nuk reserve, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

[Lorne Shovar]

Chief Lorne Shovar

Councillor - Beatrice Stevens

Councillor - Samantha Sam

[Marguerite Cooper]

Councillor - Margarite Cooper

[Allan Nicholas]

Councillor - Allan Nicholas

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER
<u>British Columbia</u>	
Class 1 - Residential	4.90
Class 2 - Utilities	30.77
Class 6 - Business and Other	25.99

**CAMPBELL RIVER INDIAN BAND
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 1, 2012]

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 Campbell River Indian Band has enacted the *Campbell River Indian Band Property Assessment Law, 2011* and the *Campbell River Indian Band Property Taxation Law, 2011*, 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 establishing a budget for the expenditure of revenues raised under its property taxation laws,

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

1. This Law may be cited as the *Campbell River Indian Band Annual Expenditure Law, 2012*.

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 Laws” mean the *Campbell River Indian Band Property Assessment Law, 2011* and the *Campbell River Indian Band Property Taxation Law, 2011*;

“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;

“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; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012, and ending March 31, 2013, 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, the 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 the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [28] day of [May], 2012, 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

[Tony Roberts]
Councillor Tony Roberts Jr.

[Curtis Wilson]
Councillor Curtis Wilson

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$2,125,187
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	\$2,125,187

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$4,000
b. General Administrative	\$182,600
c. BC Assessment	\$16,000
2. Transportation	
a. Snow and Ice Removal	\$4,000
3. Recreation and Cultural Services	
a. Recreation	\$60,000
b. Culture	\$82,000
c. Other Recreation and Culture	\$250,000
4. Community Development	
a. Education	\$115,000
b. Planning and Zoning	\$150,000
c. Economic Development Program	\$150,000
d. Beautification	\$30,000
e. Tourism	\$100,000
5. Environment Health Services	
a. Water Purification and Supply	\$24,000
b. Sewage Collection and Disposal	\$23,000
c. City of Campbell River Service Agreement	\$861,267
6. Other Services	
a. Health	\$10,000

7. Contingency Amounts

a. Contingency	\$63,320
TOTAL EXPENDITURES	\$2,125,187
<u>BALANCE</u>	\$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:

City of Campbell River, Comprehensive Service Agreement	\$861,267
BC Assessment Services	\$16,000

**CAMPBELL RIVER INDIAN BAND
ANNUAL RATES LAW, 2012**

[Effective June 1, 2012]

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 Campbell River Indian Band has enacted the *Campbell River Indian Band Property Assessment Law, 2011* and the *Campbell River Indian Band Property Taxation Law, 2011*, 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 Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Rates Law, 2012*.

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 Laws” mean the *Campbell River Indian Band Property Assessment Law, 2011* and the *Campbell River Indian Band Property Taxation Law, 2011*;

“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;

“local revenues” has the meaning given to that term in 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;

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

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2012 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. 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.

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 the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [28] day of [May], 2012, 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

[Tony Roberts]
Councillor Tony Roberts Jr.

[Curtis Wilson]
Councillor Curtis Wilson

Laws – FSMA, s.5 and s.9
Lois – LGFSN, art. 5 et 9

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER 1000
Class 1 - Residential	9.54567
Class 2 - Utilities	30.5911
Class 4 - Major Industry	68.4962
Class 5 - Light Industry	23.18791
Class 6 - Business and Other	22.2516
Class 7 - Forest Land	7.68811
Class 8 - Recreational Property/Non-Profit Organization	11.68612
Class 9 - Farm	13.93527

**COWICHAN TRIBES FIRST NATION
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 1, 2012]

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 the *Cowichan Indian Band Property Assessment and Taxation By-law, 1994*, which by-law is deemed to be a law made under section 5 of 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 Cowichan Tribes First Nation duly enacts as follows:

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Expenditure Law, 2012*.

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 *Cowichan Indian Band Property Assessment and Taxation By-law, 1994*;

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

“First Nation” means the Cowichan Tribes 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.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012, and ending March 31, 2013, 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 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 [22nd] day of May, 2012, at 5760 Allenby Road in the City of Duncan, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief R. Harvey Alphonse

[Calvin Swustus]

Councillor Calvin Swustus

[Diane Daniels]

Councillor Diane Daniels

[W C Seymour]

Councillor William C Seymour

[Dora Wilson]

Councillor Dora Wilson

[Darin George]

Councillor Darin George

[Diane Modeste]

Councillor Diane Modeste

[Lester Joe]

Councillor Lester Joe

[Arvid Charlie]

Councillor C. Arvid Charlie

[Stephanie Charlie]

Councillor Stephanie Charlie

Councillor Albie Joseph Charlie

[Cindy Daniels]

Councillor Cindy Daniels

[Charles Seymour]

Councillor Charles Seymour

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$2,042,628
b. Interest	\$0
2. Other Revenues:	
i. Business Licensing	\$ 7,200
ii. BC Hydro (Grant in Lieu of Taxes)	\$ 19,905
3. Accumulated Surplus - Local revenues carried over from the previous fiscal year	<u>\$ 196,000</u>
TOTAL REVENUES	<u>\$2,265,733</u>

EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 733,647
2. Protection Services	
a. Policing	\$ 18,536
b. Firefighting	\$ 750
c. Regulatory Measures	\$ 57,300
3. Transportation	
a. Roads and Streets	\$ 171,055
b. Snow and Ice Removal	\$ 35,000
c. Other Transportation	\$ 11,000
4. Recreation and Cultural Services	
a. Recreation	\$ 205,613
5. Community Development	
a. Planning and Zoning	\$ 31,895
b. Community Planning	\$ 36,393
c. Beautification	\$ 18,620
6. Environment Health Services	
a. Water Purification and Supply	\$ 200,000
b. Sewage Collection and Disposal	\$ 159,500

c. Garbage Waste Collection and Disposal	\$ 29,000
d. Other Environmental Services	\$ 117,460
7. Fiscal Services	
a. Other Debt Payment	\$ 89,513
8. Other Services	
a. Social Programs and Assistance	\$ 92,833
b. Other Service	\$ 42,943
9. Contingency Amounts	\$ 214,675
10. Transfers into reserve funds	<u>\$0</u>
TOTAL EXPENDITURES	\$2,265,733
BALANCE	<u>\$0</u>

Note: This Budget includes one attached Appendix.

Appendix A**Reserve Fund Balances**

1. Building Expansion Reserve Fund

Beginning balance as of April 1, 2012:	\$ 462,391
Transfers out	
i. to local revenue account:	\$ 0
ii. to _____ reserve fund:	\$ 0
Moneys borrowed	\$ 0
Transfers in	
i. from local revenue account:	\$ 0
ii. from _____ reserve fund:	\$ 0
Moneys repaid	\$ 0
Ending balance as of March 31, 2013:	\$ 462,391

**COWICHAN TRIBES FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective June 1, 2012]

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 has made the *Cowichan Indian Band Property Assessment and Taxation By-law, 1994*, which by-law is deemed to be a law made under section 5 of 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 Cowichan Tribes First Nation duly enacts as follows:

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Rates Law, 2012*.

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 *Cowichan Indian Band Property Assessment and Taxation By-law, 1994*;

“First Nation” means the Cowichan Tribes 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 2012 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 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 [22nd] day of May, 2012, at 5760 Allenby Road in the City of Duncan, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief R. Harvey Alphonse

[Calvin Swustus]

Councillor Calvin Swustus

[W C Seymour]

Councillor William C Seymour

[Darin George]

Councillor Darin George

[Diane Modeste]

Councillor Diane Modeste

[Lester Joe]

Councillor Lester Joe

[Arvid Charlie]

Councillor C. Arvid Charlie

[Diane Daniels]

Councillor Diane Daniels

[Dora Wilson]

Councillor Dora Wilson

[Stephanie Charlie]

Councillor Stephanie Charlie

Councillor Albie Joseph Charlie

[Cindy Daniels]

Councillor Cindy Daniels

[Charles Seymour]

Councillor Charles Seymour

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	10.00
Class 2 - Utilities	44.10
Class 5 - Light Industry	25.40
Class 6 - Business and Other	24.48
Class 9 - Farm	10.00

**K'ÓMOKS FIRST NATION
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 1, 2012]

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 K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks First Nation Annual Expenditure Law, 2012*.

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 *K'ómoks First Nation Property Assessment Law, 2011*;

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

“First Nation” means the K'ómoks 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 *K'ómoks First Nation Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the fiscal year beginning January 01, 2012, and ending December 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 [25th] day of May, 2012, at Comox, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Ernie Hardy

[Stuart Hardy]
Stuart Hardy

[Barb Mitchell]
Barb Mitchell

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$14,964
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	\$14,964

EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$3,044.60
b. BC Assessment	\$2,772
2. Protection Services	
a. Firefighting	\$2,197
3. Grants:	
a. Home owner grant equivalents:	\$5,454
11. Contingency Amounts	\$1,496.40
TOTAL EXPENDITURES	\$14,964
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:

Town of Comox, Fire Service	\$2,197
BC Assessment Services	\$2,772

**K'ÓMOKS FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective June 1, 2012]

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 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 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 K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks First Nation Annual Rates Law, 2012*.

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 *K'ómoks First Nation Property Assessment Law, 2011*;

“First Nation” means the K'ómoks 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 *K'ómoks First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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, and subject to section 5, where the amount of the tax levied on a taxable property in a taxation year is less than three hundred and fifty dollars (\$350), then the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding sections 3 and 4, where:

a) the amount of the tax levied on class 1 taxable property in a taxation year is less than two hundred dollars (\$200), and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age, then the taxable property shall be taxed at two hundred dollars (\$200) for the taxation year.

6. 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.

7. 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.

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

9. 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.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. 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 [25th] day of, May 2012, at Comox, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Ernie Hardy

[Stuart Hardy]

Stuart Hardy

[Barb Mitchell]

Barb Mitchell

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of Assessed value
<u>British Columbia</u>	
Class 1 - Residential	5.6681
Class 2 - Utilities	28.5706
Class 4 - Major Industry	21.4587
Class 5 - Light Industry	19.0317
Class 6 - Business and Other	16.3558
Class 7 - Forest Land	11.4834
Class 8 - Recreational Property/Non-Profit Organization	7.1668
Class 9 - Farm	10.2968

**KWAW KWAW APILT FIRST NATION
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 1, 2012]

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 Kwap Kwap Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwap Kwap Apilt First Nation Annual Expenditure Law, 2012*.

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 *Kwap Kwap Apilt First Nation Property Assessment Law, 2012*;

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

“First Nation” means the Kwap Kwap Apilt 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 *Kwaw Kwaw Apilt First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the fiscal year beginning April 1st 2012, and ending March 31st 2013, 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 22nd day of May, 2012, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Betty Henry]

Chief Betty Henry

[Gilbert Joe]

Councilor Gilbert Joe

SCHEDULE
2012 ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$218,444.
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
TOTAL REVENUES	\$218,444

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$27,469
c. Other General Government	\$15,000
2. Environment Health Services	
a. Water Purification and Supply	\$1,500
b. Sewage Collection and Disposal	\$2,500
c. Garbage Waste Collection and Disposal	\$2,258
3. Other Services	
a. Other Service	\$93,156
4. Grants:	
a. Home owner grant equivalents:	\$74,375
5. Contingency Amounts	\$2,186
TOTAL EXPENDITURES	\$218,444
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 for General, Protective, Recreation, Culture, Transportation, Dyking and Drainage services for \$93,156.

**KWAW KWAW APILT FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective June 1, 2012]

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 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 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 Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Rates Law, 2012*.

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 *Kwaw Kwaw Apilt First Nation Property Assessment Law, 2012*;

“First Nation” means the Kwaw Kwaw Apilt 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 *Kwaw Kwaw Apilt First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 22nd day of May, 2012, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Betty Henry]

Chief Betty Henry

[Gilbert Joe]

Councilor Gilbert Joe

SCHEDULE
2012 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Improvements	Land
Class 1 - Residential	7.46295	7.65994
Class 2 - Utilities	56.73422	58.48638
Class 5 - Light Industry	17.38237	17.79666

**KWAW-KWAW-APILT FIRST NATION
PROPERTY ASSESSMENT LAW, 2012**

[Effective March 28, 2012]

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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 Kwap-Kwap-Apilt First Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Kwaw-Kwaw-Apilt 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*; and

NOW THEREFORE the Council of the Kwaw-Kwaw-Apilt First Nation, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Kwaw-Kwaw-Apilt First Nation Property Assessment Law, 2012*.

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 and an assessment roll referenced in subsection 10(3);

“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;

“First Nation” means the Kwaw-Kwaw-Apilt First Nation, being a Band named in the schedule to 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 First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a quorum of Council 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;

“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 *Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012*;

“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) 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 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 during which the assessment roll is completed.

(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* or the *Kwaw-Kwaw-Apilt Land Code*.

(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* (BC) 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 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 shall 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 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 of the year following 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 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 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 assessor 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 14(2) 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 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 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 and the assessor of any change of mailing address and of any sales or transfers.

(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), the information contained in the current Assessment Notice sent by the tax administrator.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 of the year following 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 of the year following 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 year following certification of the assessment roll under section 11.

(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 year following certification of the assessment roll under section 11, 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.

(7) For greater certainty, nothing in this section prohibits or is intended to prevent a person named on the assessment roll from contacting the assessor to ask specific questions about the assessment of their 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) Council may consult with the British Columbia Assessment Authority in making appointments and may appoint one (1) member of the First Nation provided the member is not currently an elected Chief or a member of Council.

(4) 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.

(5) 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 First Nation must remunerate

- (a) the chair at the rates established from time to time for a part-time panel chair of the British Columbia Property Assessment Appeal Board;
 - (b) a member who is not the chair but meets the requirements of subsection 21(2) at the rates established from time to time for a part-time vice chair of the British Columbia Property Assessment Appeal Board, and
 - (c) any other member (or duly appointed replacement member) of the Assessment Review Board, 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.

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 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) 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 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),

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

B.C. Assessment Office
240 - 31935 South Fraser Way
Abbotsford, BC
V2T 5N7
Phone: 1-800-393-1332 or 604-850-5900

(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) 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) 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).

(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 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.

Repeal

57. The *Kwaw-Kwaw-Apilt First Nation Property Assessment By-law*, 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 Council on the [13] day of [March], 20 [12], at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 2 members of Council.

[Chief Betty Henry]

Chief Betty Henry

[Gilbert S. Joe]

Councillor Gilbert S. Joe

Councillor Kenneth Malloway

Councillor Sandra Joe

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 KWAU-KWAU-APILT FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ___ of the *Kwaw-Kwaw-Apilt First Nation Property Assessment Law, 2012*, 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 Kwaw-Kwaw-Apilt First Nation

Dated: _____, 20____.

SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

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

DATE OF REQUEST: _____

TAKE NOTICE that, pursuant to section ____ of the *Kwaw-Kwaw-Apilt First Nation Property Assessment Law, 2012*, the assessor for the _____ 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 Kwaw-Kwaw-Apilt First Nation

Dated: _____, 20__ .

SCHEDULE IV
(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 *Kwaw-Kwaw-Apilt First Nation Property Assessment Law, 2012* ;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other (please specify): _____

Signed: _____

[please print name]

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 Kwaw-Kwaw-Apilt First Nation and delivered to the First Nation 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 *Kwaw-Kwaw-Apilt First Nation Property Assessment Law, 2012*. 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 *Kwaw-Kwaw-Apilt First Nation Property Assessment Law, 2012* and must be accompanied by the required fee set out in subsection 29(1).

Tax Administrator for the Kwaw-Kwaw-Apilt First Nation

Dated: _____, 20__ .

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Kwaw-Kwaw-Apilt First Nation

B.C. Assessment Office
240 - 31935 South Fraser Way
Abbotsford, BC
V2T 5N7
Phone: 1-800-393-1332 or 604-850-5900

PURSUANT to the provisions of the *Kwaw-Kwaw-Apilt First Nation Property Assessment Law, 2012*, 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
(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Kwaw-Kwaw-Apilt First Nation

B.C. Assessment Office
240 - 31935 South Fraser Way
Abbotsford, BC
V2T 5N7
Phone: 1-800-393-1332 or 604-850-5900

PURSUANT to the provisions of the *Kwaw-Kwaw-Apilt First Nation Property Assessment Law, 2012*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land: _____

[insert 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 _____ dollars (\$____) 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 Kwaw-Kwaw-Apilt First Nation
[address]

PURSUANT to the provisions of the *Kwaw-Kwaw-Apilt First Nation Property Assessment Law, 2012* 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

(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__ .

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 _____ 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: _____ [insert 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 _____ [insert 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

(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 Kwaw-Kwaw-Apilt First Nation, hereby certify that this is the Kwaw-Kwaw-Apilt 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 *Kwaw-Kwaw-Apilt First Nation Property Assessment Law, 2012*.

(Signature of Assessor)

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

**KWAW-KWAW-APILT FIRST NATION
PROPERTY TAXATION LAW, 2012**

[Effective March 28, 2012]

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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 Kwaw-Kwaw-Apilt First Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Kwaw-Kwaw-Apilt 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*; and

NOW THEREFORE the Council of the Kwaw-Kwaw-Apilt First Nation, at a duly convened meeting, enacts as follows:

**PART I
CITATION****Citation**

1. This Law may be cited as the *Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012*.

**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 *Kwaw-Kwaw-Apilt First Nation Property Assessment Law, 2012*;

“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;
- “First Nation” means the Kwaw-Kwaw-Apilt First Nation, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation that is at least majority-owned by the First Nation or in which at least a majority of the shares are held in trust for the benefit of all members of the First Nation;
- “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;
- “majority-owned” means the collective ownership of a corporation by one (1) or more members totaling at least fifty-one percent (51%) of all voting shares;
- “member” means a person who meets the requirements of membership in the Kwaw-Kwaw-Apilt Membership Code and whose name is shown on the Kwaw-Kwaw-Apilt membership list;
- “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 quorum of Council at a duly convened meeting;
- “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 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 written consent of 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

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation'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 the 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 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) 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 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 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 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; 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) any interest in land held or occupied by a corporation which is majority-owned by one (1) or more members of the First Nation for which the holder or occupant has applied for and received a revitalization tax exemption under section 9;
- (d) 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;
- (e) a building used or occupied by a religious body and used for public worship, religious education or as a church hall;
- (f) a building used solely as a hospital, owned by a non-profit corporation, including a society, and not operated for profit;
- (g) a building used as a university, technical institute or public college, owned by a non-profit corporation, including a society, and not operated for profit, and the land on which the building stands;
- (h) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, owned by a non-profit corporation, including a society, and not operated for profit; and
- (i) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a), (b) and (c) do not apply to interests in land that are held by a member of the First Nation, the First Nation, a First Nation Corporation or a corporation which is majority-owned by one (1) or more members, as the case may be, where that interest in land is actually occupied by someone other than the member of the First Nation, the First Nation, a First Nation Corporation, or a corporation that is majority-owned by one (1) or more members.

(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.

Revitalization Tax Exemption

9.(1) A revitalization program is hereby established to encourage the economic, environmental, social or cultural revitalization of reserve lands.

(2) Under the revitalization program an interest in land in the reserve may be granted a full or partial exemption from taxation for up to ten years where:

- (a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land,
- (b) the land is zoned for the use and the use is a lawful or legally non-conforming use of that land, and
- (c) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

- (i) economic revitalization: \$1,000,000
- (ii) environmental revitalization: \$350,000
- (iii) social or cultural revitalization: \$150,000.

(3) An agreement under subsection (2) must be finalized prior to October 31st in the year before the taxation exemption is to go into effect, and, in addition to any other terms the parties agree to such as employment or training opportunities for members, must

(a) describe the interest in land which is the subject of the agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or other legal description so that the assessor can identify the corresponding entry on the assessment roll;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the agreement;

(c) detail the taxation year that the exemption will go into effect, the duration of the agreement, being ten years or less, and the percentage of exemption from taxation provided in regard to the interest in land which is the subject of the agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the agreement, or otherwise breaches the agreement or fails to meet the criteria; and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one agreement with a proponent taxpayer for the same interest in land in subsequent years or for a subsequent period of up to ten years, provided that a new investment meeting the criteria in subparagraphs (2)(c)(i) – (iii) is made.

(5) A corporation a majority of whose shares are owned by a member or members of the First Nation which is a holder of an interest in land which is used for business purposes, and which is a proponent for an exemption under this section for the economic development category, will be deemed to have made the qualified level of investment under the heading provided in subparagraph (2)(c)(i).

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within 10 days of its final approval and signing by Council.

- (8) Council may terminate an agreement under this section by resolution:
 - (a) at the request of the holder; or
 - (b) if the holder ceases to meet the criteria for the exemption under this section.
- (9) Upon termination under subsection (8):
 - (a) the tax administrator must notify the holder of the cancellation and of the date on which it took effect or will take effect;
 - (b) where terminated under subsection 8(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the criteria; and
 - (c) the tax administrator must give written notice to the holder of:
 - (i) any taxes due from the date of cancellation; or
 - (ii) any taxes due from the date that the holder breached the agreement or ceased to meet the criteria.
 - (d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and
 - (e) penalties are assessable and payable under Part IX for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

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, 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) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) 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

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, provided that the minimum tax must not exceed one hundred dollars (\$100).

(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 office of the First Nation during normal business hours by cheque, money order, MasterCard, Visa, cash.

(3) All forms of payment of taxes must be made payable to the Kwaw-Kwaw-Apilt First Nation.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before May 28th 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;
 - (f) the amount of any unpaid taxes from previous taxation years; and
 - (g) the estimated amount of installment pre-payments payable in the current taxation year.
- (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 Notice must contain the information set out in subsection 14(2).
- (3) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.
- (4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.
- (5) 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.
- (6) 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.

(7) 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

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 PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

19.(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 X PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

20. 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

21.(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-five dollars (\$25) plus HST or as otherwise set by Council for each tax roll folio searched.

PART XI PENALTIES AND INTEREST

Penalty

22. 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

23. 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

24. Payments for taxes must be credited by the tax administrator first, to taxes, including penalties and 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**

25.(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) 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

26.(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, 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) 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 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 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.

Special Levy

26.1 If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

27.(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 XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

28.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI of this Law 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

29.(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

30.(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

31.(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 to this Law.

Notice of Seizure and Sale

32.(1) Before proceeding under subsection 31(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 or other 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.

(4) The person who seizes personal property further to subsection (2) must deliver up the seized personal property to the tax administrator immediately.

(5) The tax administrator shall ensure the full care and custody of any seized personal property until it is either redeemed by the debtor by payment of all outstanding taxes and the full costs of seizure and storage, or sold further to sections 33 and 34.

Notice of Sale of Seized Personal Property

33.(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

34.(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 33(1).

(4) If at any time before the seized personal 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

35. 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

36.(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 XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

37.(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

38.(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 43(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

39.(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

40. 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

41. 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 42(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

42.(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.
- (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 39(3).

Assignment of Taxable Property

43.(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 42(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 42(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

44.(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

45.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 39(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

46.(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 XVII

GENERAL PROVISIONS

Disclosure of Information

47.(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

48. Notwithstanding section 47, 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

49. 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

50.(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 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

51.(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

52.(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

53. The *Kwaw-Kwaw-Apilt First Nation Property Taxation By-law*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [13] day of [March] , 20 [12] , at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 2 members of Council.

[Chief Betty Henry]

Chief Betty Henry

[Gilbert S. Joe]

Councillor Gilbert S. Joe

Councillor Kenneth Malloway

Councillor Sandra Joe

SCHEDULE I

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE KWAW-KWAW-APILT FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012*, 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 _____ First Nation

Dated: _____, 20____.

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012*, 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 offices of the Kwaw-Kwaw-Apilt First Nation, located at

Kwaw-Kwaw-Apilt Tax Administrator
7686 Chilliwack River Road
Chilliwack, BC, V2R 4L9
Fax: (604) 792-1153

during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2nd shall incur penalties and interest in accordance with the *Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012*.

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

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Less Total installment received:	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

Tax Administrator for the Kwaw-Kwaw-Apilt First Nation

Dated: _____, 20__ .

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 | \$40 |
| 2. For service of notice on each person or place | \$50 |
| 3. For advertising in newspaper | \$300 |
| 4. For time spent in conducting a seizure and sale of personal property | \$80 per hour |
| 5. Actual cost of seizure and storage will be charged based on receipts. | |

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____
_____ and pursuant to the *Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012*, 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 Kwaw-Kwaw-Apilt First Nation

Dated: _____, 20__ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____
_____ and pursuant to the
Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012 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 _____ First Nation, located at
[insert 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:

Tax Administrator for the Kwaw-Kwaw-Apilt First Nation

Dated: _____, 20__ .

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

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 ____ of the *Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012*, seizing the personal property described as follows:

[insert 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 Kwaw-Kwaw-Apilt First Nation

Dated: _____, 20__.

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 _____ First Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section _____ of the *Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012*, will be sold at the public auction:

[insert 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 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 Kwaw-Kwaw-Apilt First Nation

Dated: _____, 20____.

SCHEDULE VIIINOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTYTO: _____
(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 ___ of the *Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or 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 _____ 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.

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 *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Kwaw-Kwaw-Apilt 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 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 *Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012* .

Tax Administrator for the Kwaw-Kwaw-Apilt 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 _____ 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 Kwaw-Kwaw-Apilt 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 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]

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

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 *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Kwaw-Kwaw-Apilt 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 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 *Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012*.

Tax Administrator for the Kwaw-Kwaw-Apilt 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 the *Kwaw-Kwaw-Apilt First Nation Property Taxation Law, 2012*.

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 Kwaw-Kwaw-Apilt First Nation

Dated: _____, 20__ .

**LEQ'Á:MEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 8, 2012]

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 Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Expenditure Law, 2012*.

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 *Leq'á:mel First Nation Property Assessment Law, 2009*;

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

“First Nation” means the Leq'á:mel 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 *Leq'á:mel First Nation Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning April 1st 2012, and ending March 31st 2013, 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 22nd day of May, 2012, at Deroche, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Alice Thompson]
Chief Alice Thompson

[Darrel McKamey]
Councillor Darrel McKamey

[Peter McDonald]
Councillor Peter McDonald

[Shawn Gabriel]

Councillor Shawn Gabriel

[Justin Laslo]

Councillor Justin Laslo

[Mike Kelly]

Councillor Mike Kelly

[Barb Leggat]

Councillor Barb Leggat

SCHEDULE
2012 ANNUAL BUDGET

REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	\$148,122
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
TOTAL REVENUES		\$148,122.

EXPENDITURES

1.	General Government Expenditures	
a.	General Administrative	\$30,000
b.	Other General Government	\$16,000
2.	Environment Health Services	
a.	Garbage Waste Collection and Disposal	\$25,000
3.	Other Services	
a.	Other Service	\$28,092
4.	Grants:	
a.	Home owner grant equivalents:	\$47,450.
5.	Contingency Amounts	\$1,580.
TOTAL EXPENDITURES		\$148,122.
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:

- 1) Fraser Valley Regional District for E9-1-1, Fire, Search and Rescue, Street Lighting, Regional Parks, Weed/Mosquito Control, Library and Hospital Services for; \$19,129
- 2) Nicomen Island Improvement District Dyking and Drainage; \$8,963

**LEQ'Á:MEL FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective June 8, 2012]

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 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 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 Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Rates Law, 2012*.

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 *Leq'á:mel First Nation Property Assessment Law, 2009*;

“First Nation” means the Leq'á:mel 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 *Leq'á:mel First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) 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 22nd day of May, 2012, at Deroche, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Alice Thompson]
Chief Alice Thompson

[Darrel McKamey]
Councillor Darrel McKamey

Councillor Peter McDonald

[Shawn Gabriel]
Councillor Shawn Gabriel

[Mike Kelly]
Councillor Mike Kelly

[Justin Laslo]
Councillor Justin Laslo

[Barb Leggat]
Councillor Barb Leggat

SCHEDULE
2012 TAX RATES

PROPERTY CLASS	RATE PER One thousand dollars (\$1,000.)
<u>British Columbia</u>	
Class 1 - Residential	4.9374
Class 2 - Utilities	26.4771
Class 2(a) - Railway ROW	19.297
Class 9 - Farm	9.6987

**METLAKATLA FIRST NATION
FINANCIAL ADMINISTRATION LAW, 2011**

[Effective date*]

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* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on February 15, 2012.

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Governing Council of the Metlakatla First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Governing Council of the Metlakatla First Nation enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Metlakatla First Nation Financial Administration Law, 2011*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*;

“annual financial statements” means the annual financial statements of Metlakatla referred to in Division 6 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of Metlakatla appointed under section 65;

“budget” means the annual budget of Metlakatla that has been approved by the Governing Council;

“capital project” means the construction, rehabilitation or replacement of Metlakatla tangible capital assets and any other major capital projects in which Metlakatla or its related bodies are investors;

“COIP” means the *Metlakatla First Nation Conflict of Interest Policy*, which is attached as a schedule to, and which forms part of this Law;

“Chair” means the chair of the Governance Committee on Finance appointed under subsection 13(1);

“Chief” means the Chief Councillor of Metlakatla;

“conflict of interest” has the meaning given to that term in the COIP;

“Councillor” means a member of the Governing Council;

“dependent child” means, in relation to an individual, a child who

- (a) has not reached the age of 18 years, or
- (b) has reached the age of 18 years, but is primarily dependent on the individual for financial support;

“direction” means a motion or resolution approved by a quorum of the Governing Council;

“Election Code” means the *Metlakatla First Nation Election Code*;

“executive director” means the person responsible for the day-to-day management or administration of Metlakatla’s financial administration system, appointed under section 18;

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

“FMB standards” means the standards established from time to time by the FMB under the Act;

“FNFA” means the First Nations Finance Authority established under the Act;

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

“family member” means, in relation to an individual, that person’s spouse, dependent children, or dependent children of the spouse;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of Metlakatla;

“financial administrator” means the person responsible for the day-to-day management of Metlakatla’s financial administration system, appointed under section 19;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Metlakatla’s financial statements;

“financial institution” means the FNFA, a bank, or a credit union;

“financial records” means all records respecting the financial administration of Metlakatla, including the minutes of meetings of the Governing Council and the Governance Committee on Finance;

“fiscal year” means the period beginning on April 1st of one year and ending on March 31st in the next year, as set out in section 26;

“GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

“Governance Committee on Finance” means the committee established under section 11;

- “Governing Council” means the Metlakatla Governing Council as elected in accordance with the Election Code;
- “HR manual” means the *Metlakatla First Nation Human Resource Manual*, as amended or replaced from time to time;
- “indemnify” means to pay amounts required or incurred
- (a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person’s powers or the performance or intended performance of the person’s duties or functions, or
 - (b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);
- “land code” means a Land Code adopted by Metlakatla under the *First Nations Land Management Act*;
- “life-cycle management program” means the program of inspection, review and planning for management of Metlakatla tangible capital assets as described in section 80;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “local revenue law” means a law made by Metlakatla under subsection 5(1) of the Act;
- “local revenues” means money raised under a local revenue law;
- “Metlakatla” means the Metlakatla First Nation (formerly known as the Metlakatla Indian Band), being a band named in the schedule to the Act, and includes any successor of the Metlakatla First Nation;
- “Metlakatla financial assets” means all money and other financial assets of Metlakatla;
- “Metlakatla lands” means all reserves of Metlakatla within the meaning of the *Indian Act*;
- “Metlakatla law” means any law, including any constitution, by-law or land code, of Metlakatla made by the Governing Council or the membership of Metlakatla;
- “Metlakatla official” means a current or former Councillor, senior manager or employee of Metlakatla;
- “Metlakatla records” means all records of Metlakatla respecting its governance, management, operations and financial administration;
- “Metlakatla tangible capital assets” means all non-financial assets of Metlakatla having physical substance that
- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

- (b) have useful economic lives extending beyond an accounting period,
- (c) have a replacement value of at least ten thousand dollars (\$10 000),
- (d) are to be used on a continuing basis, and
- (e) are not for sale in the ordinary course of operations;

“multi-year financial plan” means the plan referred to in section 27;

“natural resources” means any material on or under Metlakatla lands in their natural state which, when extracted, has economic value;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“related body” means

- (a) any agency of Metlakatla,
- (b) any corporation in which Metlakatla has a material interest or over which Metlakatla has control,
- (c) any partnership in which Metlakatla or another related body of Metlakatla is a partner, or
- (d) a trust of Metlakatla;

“replacement” includes substitution, in whole or in part, with another of Metlakatla tangible capital assets;

“resolution” means a Band Council Resolution passed by a quorum of the Governing Council at a duly convened Governing Council meeting;

“senior manager” means the executive director, financial administrator, tax administrator and any other employee of Metlakatla designated by the Governing Council as a senior manager;

“special purpose report” means a report described in subsection 64(3);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act;

“tax administrator” means a tax administrator appointed under Metlakatla’s local revenue laws; and

“Vice-chair” means the vice-chair of the Governance Committee on Finance appointed under subsection 13(2).

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meaning as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) Except as otherwise provided in this Law, all references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (c) the expression “shall” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (d) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (e) a reference to an enactment includes any amendment to it, any enactment that replaces it, and every regulation made under it.

(2) This Law shall be considered as always speaking and where a matter or thing is expressed in the present tense, it shall be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to a senior manager, by name of office or otherwise, also apply to any person designated by the Governing Council to act in the senior manager’s place or to any person assigned or delegated to act in the senior manager’s place under this Law.

Posting of Public Notice

4.(1) If a public notice is required to be posted under this Law, the public notice is properly posted if a written notice is placed on Metlakatla’s website, on the Metlakatla community bulletin board, and in a conspicuous and accessible place for public viewing in the Metlakatla administration office.

(2) Unless expressly provided otherwise, if a public notice of a meeting shall be posted under this Law, the notice shall be posted at least ten (10) days before the date of the meeting.

Calculation of Time

5. In this Law, time shall be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another Metlakatla law, other than a land code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and application

7. This Law applies to the financial administration of Metlakatla.

PART III ADMINISTRATION

Division 1 – Governing Council

Responsibilities of the Governing Council

8.(1) The Governing Council is responsible for all matters relating to the financial administration of Metlakatla whether or not they have been assigned or delegated to a senior manager, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Metlakatla law, the Governing Council may delegate to any of its senior managers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Governing Council policies, procedures or directions;
- (b) the appointment of the Chair, Vice-chair and members of the Governance Committee on Finance;
- (c) the approval of budgets and financial statements of Metlakatla; and
- (d) the approval of borrowing of Metlakatla.

Governing Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Governing Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of Metlakatla.

(2) The Governing Council shall establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Metlakatla assets.

(3) The Governing Council shall not establish any policies or procedures or give any directions relating to the financial administration of Metlakatla that are in conflict with this Law, the Act or GAAP.

(4) The Governing Council shall document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the financial administrator shall prepare a report separately listing the following:

- (a) the total amount of remuneration, expenses and benefits, paid or provided by Metlakatla to a Councillor and the family members of the Councillor;
- (b) any contracts between Metlakatla and a Councillor and between Metlakatla and a family member of the Councillor for the supply of goods or services, including a general description of the nature of the contracts;
- (c) the total amount of remuneration, expenses and benefits, paid or provided by Metlakatla to the executive director and the family members of the executive director; and
- (d) any contracts between Metlakatla and the executive director and between Metlakatla and a family member of the executive director for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

- (a) in common by all members of Metlakatla;
- (b) under a program or service universally accessible to all members of Metlakatla on published terms and conditions; or
- (c) from a trust arrangement according to the terms of the trust.

Division 2 – Governance Committee on Finance**Governance Committee on Finance Established**

11. The Governance Committee on Finance is established, for the purpose of reporting to the Governing Council and providing the Governing Council with advice and recommendations to support its decision-making process.

Composition of Governance Committee on Finance

12.(1) The Governing Council shall appoint five (5) members of the Governance Committee on Finance, a majority of whom shall have financial competency, and all of whom shall be independent of Metlakatla.

(2) The Governing Council shall make policies or procedures respecting the independence of members of the Governance Committee on Finance, including defining how independence will be determined.

(3) At least three (3) of the members of the Governance Committee on Finance shall be Councillors.

(4) Where possible, at least one of the members of the Governance Committee on Finance shall be a practicing or retired auditor or accountant, who is a member in good standing of

- (a) the Certified General Accountants Association of Canada;
- (b) the Society of Management Accountants of Canada;
- (c) the Canadian Institute of Chartered Accountants; or
- (d) an association of accountants or auditors incorporated under the laws of a province or territory.

(5) Subject to subsection (6), the members of the Governance Committee on Finance shall be appointed to hold office for staggered terms, as follows:

- (a) Councillors shall be appointed to the Governance Committee on Finance as soon as practicable following Governing Council elections and shall sit on the Governance Committee on Finance until the next election; and
- (b) non-Councillors shall be appointed for three-year terms, beginning on January 1 and ending on December 31 three (3) years thereafter.

(6) Notwithstanding subsection (5) and subject to subsection (7), for their first terms only, the Governing Council shall appoint members of the Governance Committee on Finance as soon as practicable after this law comes into effect, who shall serve until

- (a) the next Governing Council election, in the case of Councillors; and
- (b) December 31 of the second full fiscal year after their appointment, in the case of non-Councillors.

(7) A member of the Governance Committee on Finance may be removed from office by the Governing Council if

- (a) the member has unexcused absences from three (3) scheduled meetings of the Governance Committee on Finance; or
- (b) the Chair recommends removal, based on unprofessional conduct, or based on a breach of this Law, another Metlakatla law, or the Oath of Office.

Chair and Vice-chair

13.(1) The Governing Council shall appoint a Councillor as the chair of the Governance Committee on Finance.

(2) The Governing Council shall appoint a Councillor as the vice-chair of the Governance Committee on Finance.

Governance Committee on Finance Procedures

14.(1) The quorum of the Governance Committee on Finance is three (3) members, including at least one (1) Councillor.

(2) Except where a member of the Governance Committee on Finance is not permitted to participate in a decision because of a conflict of interest, every member of the Governance Committee on Finance has one (1) vote in all decisions of the Governance Committee on Finance.

(3) In the event of a tie vote in the Governance Committee on Finance, the Chair may cast a second, tie-breaking vote.

(4) Subject to subsection (5), the executive director and the financial administrator shall be notified of all Governance Committee on Finance meetings and, subject to reasonable exceptions, shall attend those meetings.

(5) The executive director or the financial administrator may be excluded from all or any part of a Governance Committee on Finance meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the executive director or the financial administrator; or

(b) it is a meeting with the auditor.

(6) The Governance Committee on Finance shall meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Governance Committee on Finance; and

(b) as soon as practicable after it receives the audited annual financial statements and report from the auditor.

(7) The Governance Committee on Finance shall provide minutes of its meetings to the Governing Council and report to the Governing Council on the substance of each Governance Committee on Finance meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Governing Council the Governance Committee on Finance may make rules for the conduct of its meetings.

(9) After consultation with the Governing Council, and with an approved budget, the Governance Committee on Finance may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Governance Committee on Finance shall carry out the following activities in respect of the financial administration of Metlakatla:

- (a) annually develop, and recommend to the Governing Council for approval, short-, medium- and long-term financial plans, projections and priorities;
- (b) review draft budgets and recommend them to the Governing Council for approval;
- (c) on an ongoing basis, monitor the financial performance of Metlakatla against the budget and report any significant variations to the Governing Council; and
- (d) review the quarterly financial statements and recommend them to the Governing Council for approval.

(2) The Governance Committee on Finance may make a report or recommendations to the Governing Council on any matter respecting the financial administration of Metlakatla that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

16. The Governance Committee on Finance shall carry out the following audit activities in respect of the financial administration of Metlakatla:

- (a) make recommendations to the Governing Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Governing Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Governing Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Governing Council on policies, procedures and directions on reimbursable expenses and perquisites of the Councillors, senior managers and employees of Metlakatla;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 91 and, where appropriate, recommend amendments to the Governing Council; and
- (h) periodically review and make recommendations to the Governing Council on the terms of reference of the Governance Committee on Finance.

Governing Council Assigned Responsibilities

17. The Governing Council may, through its policies, procedures and directions, assign to the Governance Committee on Finance the following additional duties in respect of the financial administration of Metlakatla:

- (a) reviewing, and recommending to the Governing Council for approval, any proposed significant changes in Metlakatla's accounting or financial reporting systems, policies, procedures or directions;
- (b) monitoring the collection and receipt of Metlakatla financial assets, including debts owed to Metlakatla;
- (c) reviewing and reporting to the Governing Council on Metlakatla's risk management policies and control and information systems and, where appropriate, recommend improvements to the Governing Council; and
- (d) reviewing, monitoring and reporting to the Governing Council on the adequacy and appropriateness of Metlakatla's insurance coverage respecting significant Metlakatla risks.

Division 3 – Senior Managers and Employees**Executive Director**

18.(1) The Governing Council shall appoint a person as executive director of Metlakatla and may set the terms and conditions of that appointment.

(2) Reporting to the Governing Council, the executive director is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Metlakatla, including the following duties:

- (a) developing and recommending to the Governing Council for approval, human resources policies and procedures for the hiring, management and dismissal of senior managers and employees of Metlakatla;
- (b) preparing and recommending to the Governing Council for approval, descriptions of the powers, duties and functions of all employees of Metlakatla;
- (c) hiring the employees of Metlakatla, as the executive director considers necessary and with the consent of the Governing Council, and setting the terms and conditions of their employment;
- (d) overseeing, supervising and directing the activities of all senior managers and employees of Metlakatla;
- (e) overseeing and administering the contracts of Metlakatla;
- (f) identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(g) monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (f) taking into consideration the cost of implementing those controls;

(h) ensuring that approved procedures for the safeguarding of assets are followed;

(i) performing any other duties of the executive director under this Law;

(j) performing the duties of the tax administrator on an interim basis where a tax administrator has not been appointed; and

(k) carrying out any other activities specified by the Governing Council that are not contrary to the Act or inconsistent with the executive director's duties specified in this Law.

(3) The executive director may assign the performance of any of the executive director's duties or functions

(a) to a senior manager; and

(b) with the approval of the Governing Council, to an employee, contractor or agent of Metlakatla.

(4) Any assignment of duties or functions under subsection (3) does not relieve the executive director of the responsibility to ensure that these duties or functions are carried out properly.

Financial Administrator

19.(1) The Governing Council shall appoint a person as financial administrator of Metlakatla and may set the terms and conditions of that appointment.

(2) Reporting to the executive director, the financial administrator is responsible for the day-to-day management of the systems of the financial administration of Metlakatla, including the following duties:

(a) ensuring that the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administering and maintaining the accounts of Metlakatla, excluding the local revenue account;

(c) preparing the draft budgets and any draft amendments to the component of the budget respecting Metlakatla's local revenue account;

(d) preparing the monthly financial information required in section 62, the quarterly financial statements required in section 63 and the draft annual financial statements required in section 64;

(e) preparing the financial components of reports to the Governing Council and of any plans, projections and priorities referred to in subsection 15(1);

- (f) actively monitoring compliance with all agreements, including any contribution agreements and funding arrangements, entered into by Metlakatla;
- (g) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) administering and supervising the maintenance of the records of all receipts and expenditures of Metlakatla to facilitate the annual audit;
- (i) actively monitoring compliance with the Act, this Law, any other applicable Metlakatla law, applicable standards and any policies, procedures and directions of the Governing Council respecting the financial administration of Metlakatla, other than those matters that are the responsibility of the tax administrator under this Law, another Metlakatla law or the Act;
- (j) preparing or providing any documentation and financial information required by the Governing Council or the Governance Committee on Finance to discharge its responsibilities;
- (k) evaluating the financial administration systems of Metlakatla and recommending improvements;
- (l) developing and recommending procedures for the safeguarding of assets;
- (m) developing and recommending procedures for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed;
- (n) performing any other duties of the financial administrator under this Law; and
- (o) carrying out any other activities specified by the executive director that are not inconsistent with the financial administrator's duties under this Law.

(3) With the approval of the executive director, the financial administrator may assign the performance of any of the duties or functions of the financial administrator to any senior manager, employee, contractor or agent of Metlakatla, but this assignment does not relieve the financial administrator of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the executive director in respect of the performance of any of the tax administrator's duties or functions under this Law and under the local revenue laws.

(2) The tax administrator's duties under this Law include administering and maintaining the local revenue account.

(3) Where no tax administrator has been appointed, the duties of the tax administrator under this Law and the local revenue laws shall be performed by the executive director on an interim basis.

(4) With the approval of the executive director, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any senior manager, employee, contractor or agent of Metlakatla, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Governing Council shall establish and maintain a current organization chart for the governance, management and administrative systems of Metlakatla, that includes:

- (a) the organization of the systems in subsection (1), including the linkages between them;
- (b) all governance, management and administrative positions at each level of the organization of the systems in subsection (1), including
 - (i) the membership on the Governing Council, Governance Committee on Finance and all other committees of the Governing Council and Metlakatla,
 - (ii) the executive director, the financial administrator, the tax administrator and other senior managers of Metlakatla, and
 - (iii) the principal lines of authority and the responsibility between the Governing Council, the committees referred to in subparagraph (i) and the senior managers referred to in subparagraph (ii).

(2) The executive director shall ensure that a current copy of the organization chart under subsection (1) is posted on Metlakatla's website and included in the HR manual.

Policies and Procedures

22. The executive director shall periodically review, and make recommendations to the Governing Council regarding Metlakatla's human resource policies and procedures, and the Governing Council shall ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

Qualified Personnel

23. The Governing Council shall take all reasonable steps to ensure that Metlakatla hires or retains qualified and competent personnel to carry out the financial administration activities of Metlakatla.

Division 4 – Conduct Expectations

Conduct of Councillors

24.(1) When exercising a power, duty or responsibility relating to the financial administration of Metlakatla, a Councillor shall

- (a) comply with this Law, the Act, any other applicable Metlakatla law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of Metlakatla;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the COIP.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a Councillor has contravened this section, the Councillor may be removed from the Governing Council, in accordance with article 13 of the Election Code.

Conduct of Senior Managers, Employees, Contractors, etc.

25.(1) This section applies to

- (a) a senior manager, employee, contractor and agent of Metlakatla;
- (b) a person acting under the delegated authority of the Governing Council or Metlakatla; or
- (c) a member of a committee of the Governing Council or Metlakatla who is not a Councillor.

(2) When a person is exercising a power, duty or responsibility relating to the financial administration of Metlakatla, that person shall

- (a) comply with this Law, the Act, any other applicable Metlakatla law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Governing Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the COIP, including required disclosure of potential conflicts of interest.

(3) The Governing Council shall incorporate the relevant provisions of this section into

- (a) the terms of employment or appointment of every senior manager or employee of Metlakatla;
- (b) the terms of every contract of a contractor of Metlakatla;
- (c) the terms of appointment of every member of a committee who is not a Councillor; and
- (d) the terms of appointment of every agent of Metlakatla.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) a senior manager or employee may be disciplined, including dismissal, in accordance with the HR manual;

- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 – Financial Plans and Annual Budgets

Fiscal Year

26. The fiscal year of Metlakatla is April 1 to March 31 of the following year.

Multi-year Financial Plan

27. No later than February 28 of each year, the Governing Council shall approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (d) in respect of projected expenditures, sets out separate amounts for payments, including payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

28.(1) The budget shall encompass all the operations for which Metlakatla is responsible and shall identify

- (a) each anticipated source of revenue and estimate the amount of revenue from each of these sources, including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (b) each anticipated category of expenditure and estimate the amount of expenditure for each category, including those for payments of principal and

interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from Metlakatla lands shall be shown separately in the budget from other revenues and shall include a sub-category for revenues from natural resources obtained from Metlakatla lands.

Budget and Planning Process Schedule

29.(1) On or before January 31 of each year, the financial administrator shall prepare and submit to the Governance Committee on Finance for review a draft budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Governance Committee on Finance shall review

(a) the draft budget and recommend a budget to the Governing Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Governing Council.

(3) On or before March 31 of each year, the Governing Council shall review and approve the budget for Metlakatla for the next fiscal year.

(4) On or before June 15 of each year, the financial administrator shall prepare and submit to the Governance Committee on Finance for review a draft amendment of the component of the budget respecting Metlakatla's local revenue account.

(5) On or before June 30 of each year, the Governance Committee on Finance shall review the draft amendment of the component of the budget respecting Metlakatla's local revenue account and recommend an amendment to the budget to the Governing Council for approval.

(6) No later than July 15 of each year, the Governing Council shall approve the amendment of the component of the budget respecting Metlakatla's local revenue account.

Additional Requirements for Budget Deficits

30. If a draft budget contains a proposed deficit, the Governing Council shall ensure that

(a) the multi-year financial plan of Metlakatla demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit-worthiness of Metlakatla.

Amendments to Annual Budgets

31. The budget of Metlakatla shall not be changed without the approval of the Governing Council.

Local Revenue Account Budget Requirements

32. Despite any other provisions of this Law, any part of a budget relating to the local revenue account shall be prepared, approved and amended in accordance with applicable provisions of the Act and FNTC standards.

Policy for Metlakatla Information or Involvement

33.(1) Annually, the Governing Council shall invite the members of Metlakatla to attend a community forum, at which the members shall be informed about

- (a) the budget, including any component of the budget respecting Metlakatla's local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) As soon as practicable, the Governing Council shall provide notice to the members of Metlakatla of

- (a) amendments to the budget, including budget deficits and extraordinary expenditures;
- (b) capital projects;
- (c) borrowing for new capital projects described in paragraph 81(b); and
- (d) proposed amendments to this Law.

(3) A notice provided under subsection (2) shall state whether and how members of Metlakatla may be involved in the decision under consideration.

Division 2 – Financial Institution Accounts

Financial Institution Accounts

34.(1) No account may be opened for the receipt and deposit of money of Metlakatla unless the account is

- (a) in the name of Metlakatla;
- (b) opened in a financial institution designated by the Governing Council; and
- (c) approved by resolution.

(2) Metlakatla shall establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) through (e);
- (b) a local revenue account for money from local revenues;

- (c) a trust account if Metlakatla has money held in trust;
- (d) a land and resources account for money from revenues from Metlakatla lands, in the event that Metlakatla enacts a land code; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 78.

(3) Metlakatla may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage Metlakatla financial assets.

Accounts Management

35.(1) The financial administrator shall ensure the safekeeping of all money received by Metlakatla.

(2) The financial administrator

(a) shall deposit all money received by Metlakatla as soon as practicable into the appropriate accounts described in section 34; and

(b) shall not authorize payment of money from an account described in section 34 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 – Expenditures and Cash Management

Prohibited Expenditures

36.(1) Money or financial assets in a trust account shall not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account shall not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account shall not be used for any purpose other than that described in Part V.

No Expenditure without Appropriation

37.(1) Subject to subsection 38(1), money shall not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

38.(1) The executive director may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Metlakatla law.

(2) The Governing Council shall establish an emergency preparedness plan and an emergency budget allocation plan.

(3) Subsection (1) does not give the executive director the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

39.(1) An amount that is appropriated in a budget shall not be expended for any other purpose other than that described in the appropriation.

(2) The total amount expended by Metlakatla in relation to an appropriation shall not exceed the amount specific in the budget for Metlakatla for that appropriation.

Payments after Fiscal Year-end

40. Money appropriated in a budget for a fiscal year shall not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

Requisitions for Payment

41. No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

Cash Management

42. The Governing Council shall make policies or procedures or give directions respecting effective cash management.

Procurement of Goods and Services

43. The Governing Council shall make policies or procedures or give directions respecting internal controls for the procurement of goods and services.

Division 4 – Borrowing

Limitations on Borrowing

44.(1) Except as specifically authorized in this Law or in a local revenue law, Metlakatla shall not borrow money or grant security.

(2) Subject to this Law, if Metlakatla is authorized in this Law to borrow money or grant security, the Governing Council may authorize the financial administrator to borrow money or grant security in the name of Metlakatla

- (a) as specifically approved by resolution; or
- (b) in accordance with the policies, procedures or directions made by the Governing Council.

Borrowing for Ordinary Operations

45.(1) Metlakatla may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) Metlakatla may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Governing Council approves.

(3) Metlakatla may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of Metlakatla.

Financial Agreements

46. The Governing Council may enter into the following agreements in the name of Metlakatla:

- (a) for the purpose of efficient management of Metlakatla financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of Metlakatla financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

Borrowing for Authorized Expenditures

47.(1) If the general account described in paragraph 34(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the financial administrator recommends that money be borrowed to ensure that the general account is sufficient for these purposes, Metlakatla may borrow an amount not exceeding a maximum amount specified by the Governing Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money shall be repaid as soon as possible.

Borrowing Member Requirements

48.(1) Once Metlakatla becomes a borrowing member, it may only secure long-term financing secured by property tax revenues from the FNFA as permitted under its local revenue law and the Act.

(2) Money borrowed under subsection (1) may only be used for the purposes permitted under the Act.

Borrowing for Repayment of Debts

49. Subject to this Law and a local revenue law, Metlakatla may borrow money that is required for the repayment or refinancing of any debt of Metlakatla, other than a debt in relation to money borrowed under subsection 47(1) or a debt owed to the FNFA.

Use of Borrowed Money

50.(1) Subject to this section and any local revenue law, money borrowed by Metlakatla for a specific purpose shall not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by Metlakatla and not required to be used immediately for that purpose may be temporarily invested under subsection 56(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money shall be applied to repay the debt from the borrowing.

Execution of Security Documents

51.(1) Subject to subsection (2), a security granted by Metlakatla shall be approved by resolution and signed by

- (a) a Councillor designated by the Governing Council and;
- (b) the executive director.

(2) A security granted by Metlakatla in respect of local revenues shall be signed by

- (a) a Councillor designated by the Governing Council; and
- (b) the tax administrator.

Operational Controls

52. The Governing Council shall establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Metlakatla's operations.

Division 5 – Risk Management

Limitation on Business Activity

53.(1) Subject to subsections (2) and (3), Metlakatla shall not

- (a) carry on business as a proprietor; or
- (b) acquire an interest in a partnership as a general partner.

(2) Metlakatla may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Metlakatla governance; or

(b) derives income from the granting of a lease or license of or is in respect of

- (i) an interest in, or natural resources on or under, Metlakatla lands or lands owned in fee simple by or in trust for Metlakatla, or
- (ii) any other property of Metlakatla.

(3) Metlakatla may carry on business activities for the primary purpose of profit if the Governing Council determines that the business activities do not

- (a) result in a material liability for Metlakatla; or
- (b) otherwise expose Metlakatla financial assets, property or resources to significant risk.

(4) The Governing Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

54.(1) Before Metlakatla gives a guarantee,

(a) the executive director shall prepare a report for Governing Council identifying any risks associated with giving the guarantee and assessing the ability of Metlakatla to honour the guarantee should it be required to do so; and

(b) the Governing Council shall consider the report of the executive director under paragraph (a).

(2) Metlakatla shall not give an indemnity unless it is

(a) authorized under section 90;

(b) necessary and incidental to and included in another agreement to which Metlakatla is a party; or

(c) in relation to a security granted by Metlakatla that is authorized under this Law or another Metlakatla law.

(3) Subject to a resolution described in section 90, the Governing Council shall make policies and procedures respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Governing Council approval;

(b) designating the persons who may give an indemnity on behalf of Metlakatla and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by Metlakatla.

Authority to Invest

55.(1) Except as specifically authorized in this Law or another Metlakatla law, Metlakatla shall not invest Metlakatla financial assets.

(2) If Metlakatla is authorized in this Law to invest Metlakatla financial assets, the Governing Council may, by resolution, authorize the executive director to invest Metlakatla financial assets

- (a) as specifically approved by the Governing Council; or
- (b) in accordance with the policies or procedures made by the Governing Council.

Approved Investments

56.(1) Money in an account described in section 34 that is not immediately required for expenditures may be invested by Metlakatla in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the FNFA or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any class of investments permitted under an Act of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by Metlakatla as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of Metlakatla lands are located.

(3) If Metlakatla has established an investment account under section 34, Metlakatla may invest money in that account in a

- (a) company that is incorporated under the laws of Canada or of a province or territory and in which Metlakatla is a shareholder;
- (b) trust in which Metlakatla is a beneficiary; or
- (c) limited partnership in which Metlakatla is a partner.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in investments specified in subsection 82(3) of the Act and in investments in securities issued by the FNFA.

Loans

57. Metlakatla shall not make a loan to any individual or to any entity.

Administration of Investments

58. If Metlakatla is authorized to make an investment under this Law, the executive director may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment.

Risk Assessment and Management

59.(1) Annually, and more often if necessary, the executive director shall identify and assess any significant risks to Metlakatla financial assets, Metlakatla tangible capital assets as defined in Part V and the operations of Metlakatla.

(2) Annually, and more often if necessary, the executive director shall report to the Governance Committee on Finance on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

60.(1) On the recommendation of the Governance Committee on Finance, the Governing Council shall procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 59 and any other risks associated with any assets, property or resources under the care or control of Metlakatla.

(2) The Governing Council may purchase and maintain insurance for the benefit of a Councillor or a senior manager or their personal representatives against any liability arising from that person being or having been a Councillor or a senior manager.

Division 6 – Financial Reporting**GAAP**

61. All accounting practices of Metlakatla shall comply with GAAP.

Monthly Financial Information

62. Not more than twenty (20) days following the end of each month the financial administrator shall prepare, and provide to the Governing Council and the Governance Committee on Finance, financial information respecting the financial affairs of Metlakatla in the form and with the content approved by the Governing Council on the recommendation of the Governance Committee on Finance.

Quarterly Financial Statements

63.(1) At the end of each quarter of the fiscal year the financial administrator shall prepare financial statements for Metlakatla for that quarter in the form and with the content approved by the Governing Council on the recommendation of the Governance Committee on Finance.

(2) The financial administrator shall provide the quarterly financial statements in subsection (1) to the Governing Council and the Governance Committee on Finance not more than thirty (30) days after the end of the quarter of the fiscal year for which they were prepared.

(3) No later than forty-five (45) days after the end of the quarter, the quarterly financial statements in subsection (1) shall be

- (a) reviewed by the Governance Committee on Finance; and
- (b) reviewed and approved by the Governing Council.

Annual Financial Statements

64.(1) At the end of each fiscal year the financial administrator shall prepare the annual financial statements of Metlakatla for that fiscal year in accordance with GAAP.

(2) The annual financial statements shall include the following information:

- (a) the financial information of Metlakatla and its related bodies for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the FMB standards respecting audit of the local revenue account; and
- (c) the revenue categories for Metlakatla lands referred to in subsection 28(2).

(3) The annual financial statements shall include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by Metlakatla;
- (d) if Metlakatla has a land code in force, a report setting out moneys of Metlakatla derived from Metlakatla lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Metlakatla lands; and
- (e) any other report required under the Act or an agreement.

(4) The financial administrator shall provide draft annual financial statements to the Governance Committee on Finance for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Governance Committee on Finance shall present draft annual financial statements to the Governing Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Appointment of Auditor

65.(1) Metlakatla shall appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Governing Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor shall be set out in an engagement letter approved by the Governance Committee on Finance and shall include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and FMB standards.

(3) To be eligible for appointment as the auditor of Metlakatla, an auditor shall

(a) be independent of Metlakatla, its related bodies, Councillors and senior managers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of Metlakatla are located.

(4) If the auditor ceases to be independent, the auditor shall as soon as practicable after becoming aware of the circumstances

(a) advise Metlakatla in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit Requirements

66.(1) The annual financial statements of Metlakatla shall be audited by the auditor.

(2) The auditor shall conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor shall conduct that part of the annual financial statements respecting the local revenue account in accordance with FMB standards for the audit of local revenue accounts and shall report on that account separately from other accounts.

- (4) When conducting the audit, the auditor shall provide
 - (a) an audit opinion of the annual financial statements; and
 - (b) an audit opinion or review comments on the special purpose reports referred to in subsection 64(3).

Auditor's Authority

67.(1) To conduct an audit of the annual financial statements of Metlakatla, the auditor shall be given access to

- (a) all records of Metlakatla for examination or inspection and given copies of these records on request; and
 - (b) any Councillor, senior manager, employee, contractor or agent of Metlakatla to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) shall

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
- (b) provide the auditor with full information and explanation about the affairs of Metlakatla as necessary for the performance of the auditor's duties.

(3) The auditor shall be advised in writing of

- (a) every meeting of the Governance Committee on Finance;
- (b) every Governing Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered; and
- (c) every meeting of the members of Metlakatla where the financial administration of Metlakatla will be considered.

(4) Subject to subsection (5), the auditor may attend any meeting for which they shall be given notice under this section and shall be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of Metlakatla.

(5) The auditor may be excluded from all or any part of a meeting of the Governance Committee on Finance or the Governing Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

(6) The auditor may communicate to the Governance Committee on Finance, as the auditor considers appropriate, any matters which the Governance Committee on Finance should consider.

Review of Audited Annual Financial Statements

68.(1) The audited annual financial statements shall be provided to the Governance Committee on Finance for its review and consideration not more than

one hundred (100) days after the fiscal year-end for which the statements were prepared.

(2) The Governing Council shall review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

69.(1) Before the annual financial statements may be published or distributed, they shall

(a) be approved by the Governing Council;

(b) be signed by the

(i) Chief of Metlakatla,

(ii) Chair,

(iii) executive director, and

(iv) financial administrator; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 64(3).

(2) The audited annual financial statements and special purpose reports shall be

(a) made available to the members of Metlakatla at the principal Metlakatla administration office; and

(b) tabled and available for inspection by members of Metlakatla at the community forum referred to in subsection 33(1).

(3) The audit report relating to the local revenue account shall be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of Metlakatla during normal business hours.

Annual Report

70.(1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Governing Council shall prepare an annual report on the operations and financial performance of Metlakatla for the previous fiscal year.

(2) The annual report referred to in subsection (1) shall include the following:

(a) a description of the services and operations of Metlakatla;

(b) a progress report on any established financial objectives and performance measures of Metlakatla; and

(c) the audited annual financial statements of Metlakatla for the previous fiscal year, including special purpose reports.

- (3) The annual report referred to in subsection (1) shall be
 - (a) made available to the members of Metlakatla at the principal Metlakatla administration office; and
 - (b) tabled and available for inspection by members of Metlakatla at the community forum referred to in subsection 33(1); and
 - (c) provided to the FMB and the FNFA.

Division 7 – Information and Information Technology

Ownership of Records

71.(1) All records that are produced by or on behalf of Metlakatla or kept, used or received by any person on behalf of Metlakatla are the property of Metlakatla.

(2) The Governing Council shall establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of Metlakatla.

Policies and Procedures Manual

72.(1) The executive director shall prepare and maintain a current policies and procedures manual respecting every element of Metlakatla's administrative systems, including any financial administration systems referred to in this Law.

(2) The policies and procedures manual under subsection (1) and any amendments to the manual shall be approved by resolution.

(3) The policies and procedures manual under subsection (1) shall be made available to Councillors, members of the Governance Committee on Finance and all other Governing Council committees and senior managers and employees of Metlakatla, subject to reasonable exceptions for those parts of the manual that are appropriate for only limited distribution.

(4) If any part of the policies and procedures manual under subsection (1) is relevant to the services being provided by a contractor or agent of Metlakatla, that part of the policies and procedures manual shall be made available to the contractor or agent, subject to reasonable exceptions for those parts of the manual that are appropriate for only limited distribution.

Record Keeping and Maintenance

73.(1) The executive director shall ensure that Metlakatla prepares, maintains, stores and keeps secure all Metlakatla records that are required under this Law or any other applicable law.

(2) Metlakatla records may not be destroyed or disposed of except as permitted and in accordance with Governing Council policies, procedures or directions.

(3) All financial records shall be stored for at least seven (7) years after they were created, subject to subsection (4).

(4) Records of resolutions and minutes of Governing Council meetings shall never be destroyed.

(5) The Governing Council shall establish policies and procedures or give directions respecting access of any persons to Metlakatla records.

Local Revenue Account Records

74. The tax administrator shall prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of Metlakatla, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

Confidentiality of Information

75.(1) No person may be given access to Metlakatla records containing confidential information except as permitted by and in accordance with Governing Council policies, procedures and directions.

(2) All persons who have access to Metlakatla records shall

(a) sign a confidentiality agreement; and

(b) comply with all Governing Council policies, procedures and directions respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

76. The Governing Council shall establish policies or procedures or give directions respecting information technology used by Metlakatla in its operations to ensure the integrity of Metlakatla's financial administration system and its database.

PART V

CAPITAL PROJECTS

General Duties of the Governing Council

77. The Governing Council shall take reasonable steps to ensure that

(a) Metlakatla tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of Metlakatla tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of Metlakatla lands are located.

Tangible Capital Assets Reserve Fund

78. The Governing Council shall establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

79. At each Governance Committee on Finance meeting, the executive director shall report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 82 for every capital project.

Life-cycle Management Program

80.(1) The financial administrator shall establish and keep current a register of all Metlakatla tangible capital assets that identifies each of these assets and includes the following information, as applicable

- (a) location and purpose of the asset;
- (b) year of acquisition;
- (c) last inspection date of the asset;
- (d) expected life of the asset at the time of acquisition;
- (e) assessment of condition of the asset and its remaining useful life;
- (f) estimated residual value of the asset;
- (g) insurance coverage for the asset; and
- (h) any other information required by the Governing Council.

(2) On or before January 10 of each year, and in conjunction with other tangible capital asset reporting requirements, the executive director shall arrange for the inspection and review of the state of each Metlakatla tangible capital assets to establish or update information respecting

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;

- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before January 15 of each year, the financial administrator shall prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of Metlakatla tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for maintenance, rehabilitation or replacement of Metlakatla tangible capital assets;
- (c) the proposed budget for rehabilitation of Metlakatla tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of Metlakatla tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Governance Committee on Finance

81. On or before January 25 of each year, the Governance Committee on Finance shall review

- (a) the information, schedules and budget prepared under section 80 for the following purposes:
 - (i) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets,

(ii) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years, and

(iii) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects; and

(b) any plans for new construction of Metlakatla tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

82.(1) The Governing Council shall establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All Metlakatla capital projects shall be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

83. The executive director may retain the services of a professional engineer or other consultant to assist the executive director, Governance Committee on Finance and the Governing Council to carry out their obligations under this Part.

PART VI

BORROWING MEMBER REQUIREMENTS

Compliance with FMB Standards

84.(1) Metlakatla shall comply with all applicable FMB standards.

(2) If the Governing Council becomes aware that Metlakatla is not complying with an FMB standard referred to in subsection (1), the Governing Council shall as soon as practicable take the required actions to bring Metlakatla into compliance with the FMB standard.

PART VII

LAND MANAGEMENT

Obligations

85. If Metlakatla develops a land code, then

(a) it shall comply with the *First Nations Land Management Act* and any land code made by Metlakatla as required or permitted under that Act; and

(b) the Governing Council shall establish and implement a policy that provides a method consistent with the requirements of the land code for being accountable to members of Metlakatla for the management of Metlakatla lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART VIII

MISCELLANEOUS

Reports of Breaches and Financial Irregularities, etc.

86.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of Metlakatla is not authorized by or under this Law or another Metlakatla law;

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Metlakatla;

(c) a provision of this Law has been contravened; or

(d) a person has failed to comply with the COIP,

the person may disclose the circumstances to the Chief.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor shall report them to the Chief or the executive director.

(3) If a senior manager, employee, contractor or agent of Metlakatla becomes aware of any circumstances described under subsection (1), the senior manager, employee, contractor or agent, as the case may be, shall report them to the Chief or the executive director.

Inquiry into Report

87.(1) If a report is made to the Chief or executive director under section 86, the Chief or executive director, as applicable, shall

(a) conduct an informal inquiry to assess the validity of the complaint; and

(b) where it appears that the complaint is valid, refer the matter to the Governance Committee on Finance for further review and investigation.

(2) As soon as practicable after conducting a review or investigation under paragraph (1)(b), the Governance Committee on Finance shall report its findings and recommendations to the Governing Council.

Protection of Parties

88.(1) All reasonable steps shall be taken by the executive director, the members of the Governance Committee on Finance and the Councillors to ensure that the identity of the person who makes a report under section 86 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 86 shall not be subjected to any form of reprisal by Metlakatla or by a Councillor, senior manager, employee, contractor or agent of Metlakatla as a result of making that report.

(3) The executive director and the Chief shall take all necessary steps to ensure that subsection (2) is not contravened and shall report any contravention or suspected contravention to the Governing Council.

(4) The Governing Council shall establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 86 and any records prepared during the inquiry or investigation into those reports;
- (b) for the inquiry or investigation into reports made under section 86; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 86.

Liability for Improper Use of Money

89.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or Metlakatla's local revenue law is personally liable to Metlakatla for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by a senior manager or employee of Metlakatla and the senior manager or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to Metlakatla under subsection (1) may be recovered for Metlakatla by Metlakatla, a member of Metlakatla or a person who holds a security under a borrowing made by Metlakatla.

(4) It is a good defence to any action brought against a senior manager or employee of Metlakatla for unauthorized expenditure, investment or use of Metlakatla financial assets if it is proved that the senior manager or employee gave a written and signed warning to the Governing Council that in their opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

90.(1) Subject to subsection (3), the past and present Chief, Councillors, executive director, and financial administrator are indemnified from liability arising from the acts or omissions of Metlakatla occurring while they were acting within the scope of their duties or in the course of their employment, provided that they

- (a) acted in good faith;
- (b) did not act against the interests of Metlakatla; and
- (c) acted within the scope of their duties or course of employment with respect to the acts or omissions at issue.

(2) Subject to subsection (3), the Governing Council may by resolution indemnify or provide for the indemnification of a named Metlakatla official, a category of Metlakatla official or all Metlakatla officials in accordance with the terms specified in the resolution.

(3) The Governing Council may not pay a fine that is imposed as a result of a Metlakatla official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

91. At least every two years, the Governance Committee on Finance shall conduct a review of this Law

- (a) to determine if it facilitates effective and sound financial administration of Metlakatla; and
- (b) to identify any amendments to this Law that may better serve this objective.

Provision of Law to FNFA

92. As soon as practicable after the FMB approves this Law, the Governing Council shall provide a copy of the Law to the FNFA.

Coming into Force

93.(1) Sections 1-7, 26, 28, 29, 32, 33, 61-70 and 74 come into force the day after the date this Law is approved by the FMB under section 9 of the Act.

- (2) Subject to subsection (1), this Law comes into force on December 1, 2012.

THIS LAW IS HEREBY DULY ENACTED by the Governing Council on the 9th day of December 2011, at Prince Rupert, in the Province of British Columbia.

A quorum of the Governing Council consists of four (4) members of the Governing Council.

[Harold Leighton]

Chief Harold Leighton

Councillor Alvin E. Bolton, Jr.

[Alvin W. Leask]

Councillor Alvin W. Leask

[Robert D. Nelson]

Councillor Robert D. Nelson

[Alrita J. Leask]

Councillor Alrita J. Leask

[James L. Nelson]

Councillor James L. Nelson

[Cindy R. Smith]

Councillor Cindy R. Smith

SCHEDULE – Metlakatla First Nation Conflict of Interest Policy**PART ONE
INTERPRETATION****Interpretation**

1.(1) In this Policy, “the Law” means the *Metlakatla First Nation Financial Administration Law, 2011*.

(2) Except as otherwise expressly provided in this Policy, words and expressions used in this Policy have the same meanings as in the Law.

(3) Sections 2 and 3 of the Law apply to this Policy.

(4) If there is a conflict between a provision of this Policy and a provision of the Law, the provision of the Law prevails to the extent of the conflict.

Definition of Conflict of Interest

2.(1) In this Policy, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Policy, an individual has an “apparent conflict of interest” if a reasonably well informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position shall be affected by the individual’s private interests.

(3) In this Policy, an individual’s “private interests” mean the individual’s personal and business interests and includes the personal and business interests of

(a) the individual’s spouse;

(b) a person under the age of 18 years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of Metlakatla of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART TWO COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all Councillors of Metlakatla and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors shall avoid circumstances that could result in the Councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors shall avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(3) Councillors shall exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances.

(4) Councillors shall comply with all Metlakatla laws and with all policies, procedures and directions of the Governing Council, including this Policy.

Disclosure of Interests

5.(1) In paragraph ~~(2)(b)~~(2)(e) “real property” includes an interest held

(a) on reserve under a certificate of possession under the *Indian Act* or equivalent interest under the *First Nations Land Management Act*; or

(b) in fee simple off reserve.

(2) A Councillor shall file a written disclosure of the following information with the executive director:

(a) the names of the Councillor’s spouse and any persons or entities referred to in section 2(3);

(b) the employer of the Councillor and the Councillor’s spouse;

(c) real property owned by the Councillor or the Councillor’s spouse;

(d) business interests and material investments of the Councillor or the Councillor’s spouse, including in an entity referred to in paragraph 2(3)(e); and

(e) a gift referenced at subsection 6(3).

(3) A Councillor shall file a written disclosure under subsection (2) on the following occasions

- (a) within 30 days of being elected to the Governing Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the Councillor holds office.

(4) The executive director shall establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

(5) On the written request of a member of Metlakatla or any person engaged in any aspect of the financial administration of Metlakatla, the executive director shall permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A Councillor shall not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor in the exercise of the Councillor's powers or performance of the Councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal protocol exchanges or social obligations associated with the Councillor's office,
 - (ii) normal exchanges common to business relationships, or
 - (iii) normal exchanges common at public cultural events of Metlakatla,
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Governing Council have determined would be acceptable if offered by Metlakatla to another person.

(3) Where a gift with a value greater than \$500 (five hundred dollars) is given to a Councillor or a person referred to in subsection 2(3), the Councillor shall make a written disclosure of the gift to the executive director under section 5 and the gift shall be treated as the property of Metlakatla.

(4) Subsection (3) does not apply to a gift received during a public cultural event of Metlakatla.

Confidential Information

7.(1) Councillors shall keep confidential all information that the Councillors receive while performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of Metlakatla.

(2) Councillors shall only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Councillors.

(3) Councillors shall not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a Councillor becomes aware of circumstances in which the Councillor has a conflict of interest, the Councillor shall disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A Councillor shall leave any part of a Council meeting where the circumstances in which the Councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting shall record the Councillor's disclosure under subsection (1) and note the Councillor's absence from the Governing Council meeting when the circumstances in which the Councillor has a conflict of interest were being discussed or voted on.

(4) A Councillor shall not take part in any discussions or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(5) A Councillor shall not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Governing Council, the Councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Governing Council shall determine whether the Councillor has a conflict of interest or an apparent conflict of interest before the Governing Council considers the matter referred to in subsection (1).

(3) The minutes of the Governing Council meeting shall record any determination made by the Governing Council under subsection (2).

(4) If the Governing Council determines under subsection (2) that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor shall comply with section 8.

Obligations of Committee Members

- 10.**(1) This section applies to all members of Governing Council committees.
- (2) Sections 4 and 6 to 9 apply to a member of a Governing Council committee and all references in those sections to
- (a) a Councillor are considered to be references to a member of a Governing Council committee; and
 - (b) a Governing Council meeting are considered to be references to a Governing Council committee meeting.

PART THREE**SENIOR MANAGERS AND EMPLOYEES****Application**

- 11.** This Part applies to all senior managers and employees of Metlakatla.

General Obligations

12.(1) In the performance of their duties and functions, a senior manager or employee shall act honestly and in good faith and in the best interests of Metlakatla.

(2) A senior manager or employee shall avoid circumstances that could result in the senior manager or employee having a conflict of interest or an apparent conflict of interest.

(3) A senior manager or employee shall avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The executive director shall ensure that every senior manager and employee is informed of their obligations under this Part and shall take steps to ensure that employees comply with these obligations.

(5) Senior managers and employees shall comply with all Metlakatla laws and with all policies, procedures and directions of the Governing Council, including this Policy.

Disclosure of Conflict of Interest

13. If a senior manager or employee believes they have a conflict of interest, the senior manager or employee shall

- (a) disclose the circumstances in writing as soon as practical to the executive director or, in the case of the executive director, to the chair of the Governance Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the executive

director or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) A senior manager or employee shall not accept a gift or benefit that might reasonably be seen to have been given to influence the senior manager or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of Metlakatla;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Governing Council have determined would be acceptable if offered by Metlakatla to another person.

Outside Employment and Business Interests

15.(1) If a senior manager or employee is permitted under their terms of employment to have outside employment or business interests, the senior manager or employee shall disclose these employment or business interests in writing to the executive director or, in the case of the executive director, to the chair of the Governance Committee.

(2) A senior manager or employee shall ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) A senior manager or employee shall keep confidential all information that the senior manager or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Metlakatla.

(2) A senior manager or employee shall only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the senior manager or employee.

(3) A senior manager or employee shall not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the senior manager or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Senior managers and employees shall not use any personal property or services of Metlakatla for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Governing Council.

(2) Senior managers and employees shall not acquire any personal property of Metlakatla unless it is done in accordance with policies or directions of the Governing Council.

**PART FOUR
CONTRACTORS****Application**

18.(1) This Part applies to all contractors of Metlakatla, other than a person who has an employment contract with Metlakatla.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with Metlakatla.

Contractor Acting as Senior Manager or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of a senior manager or employee, the contractor shall comply with Part Two of this Policy as if the contractor were a senior manager or employee of Metlakatla.

General Obligations

20.(1) A contractor shall act at all times with integrity and honesty

(a) in its dealings with Metlakatla; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of Metlakatla.

(2) A contractor shall not attempt to obtain preferential treatment from Metlakatla by offering gifts or benefits to a Councillor, Committee member, senior manager or employee that they are prohibited from accepting under this Policy.

(3) A contractor shall ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with Metlakatla is informed of their obligations under this Part and shall take steps to ensure that these employees or agents comply with these obligations.

(4) Contractors shall comply with all Metlakatla laws and with all applicable policies, procedures and directions of the Governing Council, including this Policy.

Confidential Information

21.(1) A contractor shall keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor shall only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor shall not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor shall not take advantage of a business or investment opportunity being considered by Metlakatla and which the contractor becomes aware of while performing services for Metlakatla unless Metlakatla has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of Metlakatla in order to perform services for Metlakatla, the contractor shall not use the property or services for any purposes unrelated to performance of those services.

PART FIVE

BREACH

Consequences of breach

24. If a person breaches this Policy, the following actions may be taken:

- (a) a Councillor may be removed from the Governing Council, in accordance with article 13 of the Election Code;
- (b) a senior manager or employee may be disciplined, including dismissal, in accordance with the HR manual;
- (c) a contractor's contract may be terminated;
- (d) the appointment of a member of a committee may be revoked; or
- (e) the appointment of an agent may be revoked.

Appeal

25. Decisions or orders made under this Policy may be appealed to the Metlakatla Justice Tribunal referred to in the Election Code, in accordance with the procedures established by the Metlakatla Justice Tribunal.

**NADLEH WHUT'EN FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective June 15, 2012]

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 has made the *Nadleh Whut'en Property Assessment and Taxation By-law* which by-law is deemed to be a property taxation law further to the provisions of the *First Nations Fiscal and Statistical Management 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 Nadleh Whut'en First Nation duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en First Nation Annual Rates Law, 2012*.

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 *Nadleh Whut'en Property Assessment and Taxation By-law*;

“First Nation” means the Nadleh Whut'en 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 *Nadleh Whut'en Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 24th day of May, 2012, at Nadleh Whut'en, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Martin Louie]

Chief Martin Louie

[George George]

Councillor George George Sr.

[Beverly Ketlo]

Councillor Beverly Ketlo

[Marilyn Janzen]

Councillor Marilyn Janzen

[Eleanor Lowe]

Councillor Eleanor Lowe

SCHEDULE “A”

COLUMN 1	COLUMN 2
Classes of Property as prescribed under Schedule II and Section 11(2) of the <i>Nadleh Whut’en 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’en Indian Band Property Assessment and Taxation By-law</i> .
Class 1 Residential	6.5261
Class 2 Utilities	25.5901
Class 3 Supportive Housing	2.0519
Class 4 Major Industry	18.5636
Class 5 Light Industry	16.1366
Class 6 Business and Other	14.2695
Class 7 Managed Forest Land	8.9287
Class 8 Recreation/Non-Profit Organization	6.3153
Class 9 Farm	9.4453

**NESKONLITH INDIAN BAND
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 15, 2012]

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 Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Expenditure Law, 2012*.

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 *Neskonlith Indian Band Property Assessment Law, 2010*;

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

“First Nation” means the Neskonlith 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 *Neskonlith Indian Band Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012, and ending March 31, 2013, 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 [25] day of [May], 2012, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Judy Wilson

[Frank-Rock Deanault]
Councillor Frank-Rock Deanault

[Joan Manuel]
Councillor Joan Manuel

[Karen R August]
Councillor Karen R August

[Randy Sam]
Councillor Randy Sam

[Martin Saul]
Councillor Martin Saul

Councillor Art Anthony

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$56,993
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	\$56,993

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$15,000
b. General Administrative	\$20,000
c. Other General Government	\$16,993
2. Contingency Amounts	\$5,000
TOTAL EXPENDITURES	\$56,993
<u>BALANCE</u>	\$0

**NESKONLITH INDIAN BAND
ANNUAL RATES LAW, 2012**

[Effective June 15, 2012]

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 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 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 Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Rates Law, 2012*.

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 *Neskonlith Indian Band Property Assessment Law, 2010*;

“First Nation” means the Neskonlith 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 *Neskonlith Indian Band Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 [25] day of [May], 2012, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Judy Wilson]

Chief Judy Wilson

[Frank-Rock Deanault]

Councillor Frank-Rock Deanault

[Joan Manuel]

Councillor Joan Manuel

[Karen R August]

Councillor Karen R August

[Randy Sam]

Councillor Randy Sam

[Martin Saul]

Councillor Martin Saul

Councillor Art Anthony

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER	RATE PER
	\$1000 Assessed	\$1000 Assessed
	Value	Value
	IR #1/IR #2	IR#3
Class 1 - Residential	8.2413	8.4123
Class 2 - Utilities	61.6069	48.7275
Class 4 - Major Industry	18.5799	65.2369
Class 5 - Light Industry	7.7728	26.0881
Class 6 - Business and Other	21.4096	23.9564
Class 7 - Forest Land	-	-
Class 8 - Recreational Property/Non-Profit Organization	13.8501	7.0555
Class 9 - Farm	23.5692	12.8030
Class 10 - Railway (regulated)	19.4469	29.7629

**OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 1, 2012]

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 Osoyoos Indian Band has enacted *Osoyoos Indian Band Property Taxation Law, 2009*, and *Osoyoos Indian Band Property Assessment 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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Law, 2012*.

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 *Osoyoos Indian Band Property Assessment Law, 2009*;

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

“First Nation” means the Osoyoos 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 *Osoyoos Indian Band Property Taxation Law, 2009*, as amended.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012, and ending March 31, 2013, 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 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 [22] day of May, 2012, at Oliver, in the Province of British Columbia.

A quorum of Council consists of THREE (3) members of Council.

[Clarence Louie]

Chief Clarence Louie

[Anthony Baptiste]

Councillor Anthony Baptiste

[V McGinnis]

Councillor Veronica McGinnis

[Charlotte M Stringam]

Councillor Charlotte Stringam

[Theresa Gabriel]

Councillor Theresa Gabriel

SCHEDULE 1
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 1,727,315
b. Property Tax – interest and penalties	10,002
c. Taxation for the Provision of Services	
i.	
d. Business Activity Taxes	
i. \$	
2. Development Cost Charges Revenues	
i. \$	
3. Proceeds from borrowing	
i. \$	
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
6. Reserve fund revenues	
i. \$	
TOTAL REVENUES	\$ 1,737,317

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 33,600
b. General Administrative	\$
c. Other General Government	\$ 230,863
2. Protection Services	
a. Policing	
b. Firefighting	\$ 155,000
c. Regulatory Measures	
d. Other Protective Services	\$
e. Security Patrol	\$ 45,000

- | | | |
|---|----|---------|
| 3. Transportation | | |
| a. Roads and Streets | \$ | 57,000 |
| b. Snow and Ice Removal | \$ | 20,000 |
| c. Parking | | |
| d. Public Transit | | |
| e. Other Transportation | | |
| 4. Recreation and Cultural Services | | |
| a. Recreation | \$ | 65,000 |
| b. Culture | \$ | 45,000 |
| c. Other Recreation and Culture | \$ | 107,500 |
| 5. Community Development | | |
| a. Education | \$ | 55,000 |
| b. Housing | | |
| c. Planning and Zoning | | |
| d. Community Planning | | |
| e. Economic Development Program | | |
| f. Heritage Protection | \$ | 67,000 |
| g. Agricultural Development | | |
| h. Urban Renewal | | |
| i. Beautification | \$ | 65,000 |
| j. Land Rehabilitation | | |
| k. Tourism | | |
| l. Other Regional Planning and Development | \$ | 50,000 |
| 6. Environment Health Services | | |
| a. Water Purification and Supply | \$ | 422,077 |
| 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 | | |

8. Other Services	
a. Health	\$ 57,000
b. Social Programs and Assistance	
c. Trade and Industry	
d. Other Service	
9. Taxes Collected for Other Governments – Comprehensive Service Agreements	\$
10. Grants:	
a. Home owner grant equivalents:	\$ 55,000
b. Other grants:	
i. \$	
11. Contingency Amounts	\$ 34,546
12. Transfers into reserve funds	
a. OIB Taxation Capital Development Reserve	\$ 172,731
TOTAL EXPENDITURES	\$ 1,737,317
BALANCE	\$ 0

Municipal Service Agreements:

Oliver Municipal Agreement (water, sewer, fire protection) \$115,000

Osoyoos Municipal Agreement (water, sewer, fire protection) \$40,000

Note: this Schedule includes the following Appendix A.

Appendix A**Reserve Fund Balances**1. OIB Taxation Capital Development Reserve

Beginning balance as of April 1, 2012:	\$ 169,423
i. interest earned	\$ 1,100
Transfers out	
i. to local revenue account for capital construction	\$ 0
Moneys borrowed from another reserve fund	\$ 0
Transfers in	
i. from local revenue account:	\$ 172,731
Moneys repaid to another reserve fund	\$ 0
Ending balance as of March 31, 2013:	<u>\$ 343,254</u>

**OSOYOOS INDIAN BAND
ANNUAL RATES LAW, 2012**

[Effective June 1, 2012]

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 Osoyoos Indian Band has enacted *Osoyoos Indian Band Property Taxation Law, 2009*, and *Osoyoos Indian Band Property Assessment 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 Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Rates Law, 2012*.

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 *Osoyoos Indian Band Property Assessment Law, 2009*;

“First Nation” means the Osoyoos 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 *Osoyoos Indian Band Property Taxation Law, 2009*, as amended.

3. Pursuant to section 11(2) of the Taxation Law, two taxation districts, known as Taxation District No. 1 and Taxation District No. 2, were established.

4. Taxes levied pursuant to the Taxation Law for the taxation year 2012 shall be determined by:

- a. imposing the rates set out in Schedule A upon the assessed value of all taxable property in each property class within Taxation District No. 1; and
- b. imposing the rates set out in Schedule B upon the assessed value of all taxable property in each property class within Taxation District No. 2.

5. Notwithstanding section 4, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$ 350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$ 350.00) for the taxation year, except where a residential taxpayer is eligible for the additional home owners grant and the amount of tax levied is less than two hundred and seventy-five dollars, in which case the taxable property shall be taxed at two hundred and seventy-five dollars (\$275.00).

6. 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.

7. 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.

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

9. 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.

10. Schedule A and Schedule B attached to this Law form part of and are an integral part of this Law.

11. 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 [22] day of [May], 2012, at Oliver, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

[Clarence Louie]

Chief Clarence Louie

[Anthony Baptiste]

Councillor Anthony Baptiste

[V McGinnis]

Councillor Veronica McGinnis

[Charlotte M Stringam]

Councillor Charlotte Stringam

[Theresa Gabriel]

Councillor Theresa Gabriel

SCHEDULE A

TAX RATES FOR TAXATION DISTRICT #1

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE	
	<u>Land</u>	<u>Improvements</u>
Class 1 - Residential	5.6946	6.0548
Class 2 - Utilities	31.4082	33.7208
Class 5 - Light Industry	16.0002	16.9782
Class 6 - Business and Other	14.8349	15.8129
Class 8 - Recreational Property/Non-Profit Organization	6.6188	6.9790
Class 9 - Farm	10.1188	10.4790

SCHEDULE B

TAX RATES FOR TAXATION DISTRICT #2

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE	
	<u>Land</u>	<u>Improvements</u>
Class 1 - Residential	5.1865	5.1969
Class 2 - Utilities	23.9891	24.0255
Class 5 - Light Industry	11.7035	11.7201
Class 6 - Business and Other	11.2402	11.2568
Class 8 - Recreational Property/Non-Profit Organization	6.1107	6.1211
Class 9 - Farm	9.6107	9.6211

**POPKUM FIRST NATION
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 1, 2012]

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 Popkum First Nation has enacted the *Popkum First Nation Property Assessment By-law*, and the *Popkum First Nation Property Taxation 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 Popkum First Nation duly enacts as follows:

1. This Law may be cited as the *Popkum First Nation Annual Expenditure Law, 2012*.

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 *Popkum First Nation Property Assessment By-law*;

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

“First Nation” means the Popkum 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 *Popkum First Nation Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012, and ending March 31, 2013, 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 of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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 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 [25th] day of May, 2012, at [Chilliwack], in the Province of British Columbia.

A quorum of Council consists of one (1) member of Council.

[James Murphy]

Chief James Murphy

SCHEDULE
ANNUAL BUDGET

REVENUES

- | | | |
|----|---|--------------------|
| 1. | Local revenues for current fiscal year: | |
| a. | Property Tax | \$27,790.60 |
| 2. | Accumulated Surplus - Local revenues carried over from the previous fiscal year | \$0 |

TOTAL REVENUES	\$27,790.60
-----------------------	--------------------

EXPENDITURES

- | | | |
|----|---------------------------------|--------------------|
| 1. | General Government Expenditures | |
| a. | Executive and Legislative | \$12,505.50 |
| b. | General Administrative | \$12,505.50 |
| c. | Other General Government | 0 |
| 2. | Contingency Amounts | <u>\$ 2,779.60</u> |

TOTAL EXPENDITURES	<u>\$27,790.60</u>
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<u>BALANCE</u>	\$0
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The Popkum First Nation has no service agreements.

**POPKUM FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective June 1, 2012]

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 Popkum First Nation has enacted the *Popkum First Nation Property Assessment By-law*, and the *Popkum First Nation Property Taxation 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 Popkum First Nation duly enacts as follows:

1. This Law may be cited as the *Popkum First Nation Annual Rates Law, 2012*.

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 *Popkum First Nation Property Assessment By-law*;

“First Nation” means the Popkum 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 *Popkum First Nation Property Taxation By-law*,

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 (\$ 100.00), the taxable property shall be taxed at one hundred dollars (\$ 100.00) 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 [25th] day of May, 2012, at [Chilliwack], in the Province of British Columbia.

A quorum of Council consists of one (1) members of Council.

[James Murphy]
Chief James Murphy

SCHEDULE**TAX RATES**

PROPERTY CLASS	Rate per thousand dollars of assessed value
Class 1 - Residential	0.0
Class 2 - Utilities	27.2162
Class 4 - Major Industry	0.0
Class 5 - Light Industry	0.0
Class 6 - Business and Other	15.4078
Class 7 - Forest Land	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 - Farm	9.9099

**SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 8, 2012]

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 Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Law, 2012*.

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 *Shuswap Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Shuswap 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 *Shuswap Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012 and ending March 31, 2013 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 [1st] day of [June], 2012, at Shuswap reserve, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.

[Paul Sam]

Chief Paul Sam

[Alice Sam]

Councillor Alice Sam

Councillor Randy Martin

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 708,618.91
TOTAL REVENUES	\$ 708,618.91

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative-legal	60,000.00
b. General Administrative	231,498.91
c. Other General Government	11,000.00
2. Protection Services	
a. Policing	
b. Firefighting	11,500.00
c. Regulatory Measures	5,500.00
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	16,000.00
b. Snow and Ice Removal	20,500.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	6,500.00
b. Culture	11,500.00
c. Other Recreation and Culture	11,500.00
5. Community Development	
a. Education	4,000.00
b. Housing	
c. Planning and Zoning	42,500.00
d. Community Planning	17,000.00
e. Economic Development Program	

f.	Heritage Protection	9,500.00
g.	Agricultural Development	8,000.00
h.	Urban Renewal	
i.	Beautification	1,500.00
j.	Land Rehabilitation	1,000.00
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	10,000.00
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-CP Rail (anticipated bad debt charges)	41,500.00
g.	Debenture Payments	
8.	Other Services	
a.	Health	6,820.00
b.	Social Programs and Assistance	4,500.00
c.	Agriculture	
d.	Tourism	
e.	Trade and Industry	
f.	Other Service-RDEK	57,000.00
9.	Taxes Collected for Other Governments	
10.	Grants:	
a.	Home owner grant equivalents:	49,000.00
11.	Contingency Amounts	70,800.00
	TOTAL EXPENDITURES	\$ 708,618.91
	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:

Regional District of East Kootenay **\$ 57,000.00**

**SHUSWAP INDIAN BAND
ANNUAL RATES LAW, 2012**

[Effective June 8, 2012]

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 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 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 Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Rates Law, 2012*.

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 *Shuswap Indian Band Property Assessment Law, 2008*;

“First Nation” means the Shuswap 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 *Shuswap Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) 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 [1st] day of [June], 2012, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.

[Paul Sam]

Chief Paul Sam

[Alice Sam]

Councillor Alice Sam

Councillor Randy Martin

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000
<u>British Columbia</u>	
Class 1 - Residential	7.2677
Class 2 - Utilities	30.16009
Class 5 - Light Industry	17.2199
Class 6 - Business and Other	13.1497
Class 8 - Recreational Property/Non-Profit Organization	9.5190

**SKEETCHESTN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 8, 2012]

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 Skeetchestn Indian Band 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 Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Expenditure Law, 2012*.

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 *Skeetchestn Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Skeetchestn 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 *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2012, and ending December 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 [29th] day of May, 2012, at Savona, in the Province of British Columbia,

A quorum of Council consists of three (3) members of Council.

[Rick Deneault]

Chief Rick Deneault

[Darrel Draney]

Councillor Darrel Draney

[Gordon Deneault Sr.]

Councillor Gordon Deneault Sr.

[Terry Deneault]

Councillor Terry Deneault

[Thomas Hewitt]

Councillor Thomas Hewitt

SCHEDULE
ANNUAL BUDGET

REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	\$542,613
2.	Development Cost Charges Revenues	\$
3.	Proceeds from borrowing	\$
4.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
5.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
6.	Reserve fund revenues	
i.	Capital Sinking Fund	\$
ii.	Program Stabilization Fund	\$
7.	Moneys borrowed from reserve funds	
i.	Capital Sinking Fund	\$
ii.	Program Stabilization Fund	\$
	TOTAL REVENUES	\$542,613

EXPENDITURES

1.	General Government Expenditures	\$252,265
a.	Executive and Legislative	
b.	General Administrative	
c.	Other General Government	
2.	Protection Services	\$30,000
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	\$49,866
a.	Roads and Streets	\$4,866
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** **\$100,000**
 - 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. Other Regional Planning and Development
 - l. Community Building
- 6. Environment Health Services** **\$66,000**
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
- 7. Fiscal Services** **\$22,000**
 - 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. Grants:	\$
a. Home owner grant equivalents:	
b. Other grants:	
11. Contingency Amounts	\$6,201
12. Transfers into reserve funds	
a. Capital Sinking Fund	\$16,281
b. Program Stabilization Fund	\$
13. Repayment of moneys borrowed from reserve funds	\$
TOTAL EXPENDITURES	\$542,613
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:

BC Hydro Overhead Street Light Agreement **\$4,866**

Note: This Budget includes the one attached Appendices.

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

Appendix A
Reserve Fund Balances

1. Capital Sinking Fund

Beginning balance as of January 1, 2012 :	\$105,659.01
Transfers out	
i. to local revenue account – Community Building:	\$0
Moneys borrowed	\$0
Transfers in	
i. from local revenue account:	\$16,281.00
Moneys repaid	\$0
Ending balance as of December 31, 2012:	\$121,940.01

2. Program Stabilization Fund

Beginning balance as of January 1, 2012 :	\$267,908.52
Transfers out	
i. to local revenue account:	\$0
ii. to _____ reserve fund:	\$0
Moneys borrowed	\$0
Transfers in	
i. from local revenue account:	\$0
ii. from _____ reserve fund:	\$0
Moneys repaid	\$0
Ending balance as of December 31, 2012:	\$267,908.52

**SKEETCHESTN INDIAN BAND
ANNUAL RATES LAW, 2012**

[Effective June 8, 2012]

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 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 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 Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Rates Law, 2012*.

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 *Skeetchestn Indian Band Property Assessment Law, 2008*;

“First Nation” means the Skeetchestn 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 *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 [29th] day of May, 2012, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Rick Deneault]

Chief Rick Deneault

[Darrel Draney]

Councillor Darrel Draney

[Gordon Deneault Sr.]

Councillor Gordon Deneault Sr.

[Terry Deneault]

Councillor Terry Deneault

[Thomas Hewitt]

Councillor Thomas Hewitt

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	5.4279
Class 2 - Utilities	27.2658
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	15.4425
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

**SKOWKALE FIRST NATION
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 1, 2012]

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 Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Expenditure Law, 2012*.

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 Law, 2012*;

“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 Law, 2012*.

3. The First Nation’s annual budget for the fiscal year beginning April 1st 2012, and ending March 31st 2013, 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 22nd day of May 2012, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Willy Hall]

Chief Willy Hall

[Jeffrey Point]

Councillor Jeffrey Point

Councillor Gerald Sepas

[Gordon Hall]

Councillor Gordon Hall

[Jim Archie]

Councillor Jim Archie

SCHEDULE
2012 ANNUAL BUDGET

REVENUES

- | | | |
|----|---|-----------|
| 1. | Local revenues for current fiscal year: | |
| a. | Property Tax | \$562,691 |
| 2. | Accumulated Surplus - Local revenues carried over from the previous fiscal year | \$ |

TOTAL REVENUES		\$562,691
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EXPENDITURES

- | | | |
|----|---------------------------------------|-----------|
| 1. | General Government Expenditures | |
| a. | General Administrative | \$50,857 |
| b. | Other General Government | \$15,000 |
| 2. | Transportation | |
| a. | Roads and Streets | \$10,000. |
| b. | Snow and Ice Removal | \$4,000. |
| 3. | Community Development | |
| a. | Community Planning | \$10,000. |
| 4. | Environment Health Services | |
| a. | Sewage Collection and Disposal | \$5,000 |
| c. | Garbage Waste Collection and Disposal | \$5,000 |
| 5. | Other Services | |
| a. | Other Service | \$247,284 |
| 6. | Grants: | |
| a. | Home owner grant equivalents: | \$209,900 |
| 7. | Contingency Amounts | \$5,650 |

TOTAL EXPENDITURES		\$562,691
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BALANCE		\$0
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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 for General, Protective, Recreation, Culture, Transportation, Dyking and Drainage services; \$247,284.

**SKOWKALE FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective June 1, 2012]

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 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 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, 2012*.

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 Law, 2012*;

“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 Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 22nd day of May 2012, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Willy Hall]

Chief Willy Hall

[Jeffrey Point]

Councillor Jeffrey Point

Councillor Gerald Sepass

[Gordon Hall]

Councillor Gordon Hall

[Jim Archie]

Councillor Jim Archie

SCHEDULE
2012 TAX RATES

PRPOPERY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Improvements	Land
Class 1 - Residential	7.46295	7.65994
Class 2 - Utilities	56.73422	58.48638
Class 6 - Business/Other	17.14733	17.56519

**SONGHEES FIRST NATION
ANNUAL EXPENDITURE LAW, 2012**

[Effective May 15, 2012]

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 Songhees First Nation has enacted the *Songhees First Nation Property Assessment Law, 2008* and the *Songhees First Nation Property Taxation Law, 2008*, 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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Songhees First Nation duly enacts as follows:

1. This Law may be cited as the *Songhees First Nation Annual Expenditure Law, 2012*.

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 to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Songhees First Nation Property Assessment Law, 2008*;

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

“First Nation” means the Songhees 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 *Songhees First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the taxation year beginning January 1, 2012, and ending December 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. Those amounts as are indicated in the annual budget must be credited to the Income Stabilization Fund.

7. Those amounts as are indicated in the annual budget must be credited to the Capital Projects Fund.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Expenditures of local revenues must be made only in accordance with the annual budget.

10. Notwithstanding section 9 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.

11. 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.

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

13. 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.

14. The Schedule attached to this Law forms part of and is integral to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of April, 2012, at Victoria, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Chief Robert Sam]

Chief Robert Sam

[Garry Albany]

Councillor Garry Albany

[Frank George]

Councillor Frank George Sr.

[Nicholas Albany]

Councillor Nicholas Albany

[Ron Sam]

Councillor Ron Sam

Councillor Karen Tunkara

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local Revenue for current taxation year	
a. Property Tax	\$1,050,153
b. Penalties and Interest	\$10,000
2. Other Revenues	
a. Pet Licencing	\$500
b. BC HOG Benefit	\$49,874
c. Permits & Fee	\$1,200
3. Accumulated Surplus - Local revenues from previous taxation year	\$0
4. Capital Projects Fund Revenue	\$175,000
5. Income Stabilization Reserve Fund Revenue	\$300,000
TOTAL REVENUES	\$1,586,727

EXPENDITURES

1. General Government Services	
a. General Administration	\$170,459
b. Executive & Legislative	\$80,000
c. Board of Review	\$5,000
d. Songhees Taxpayer Advisory Committee	\$2,000
e. BC Assessment	\$10,000
2. Protective Services	
a. By-law Enforcement	\$60,000
b. Fire Protection	\$95,000
c. Emergency Measures	\$22,000
d. Emergency Equipment	\$7,500
3. Transportation Services	
a. Road Repairs/Groundskeeping	\$10,000
b. Traffic Control	\$1,500
c. Snow Removal	\$1,500

4. Recreation & Cultural Services	
a. Community Events	\$5,000
b. Songhees Cultural Grant	\$5,000
c. Donations & Gifts	\$3,000
d. Community Garden Project	\$5,000
5. Community Development	
a. Planning	\$5,000
6. Environmental Health Services	
a. CRD Sewer & Water	\$60,000
b. Annual refuse collection & disposal	\$15,000
7. Other: Health	
a. CRD Regional District Hospital	\$50,000
8. Grants	
a. Home Owner Grant	\$122,543
b. Additional Grant	\$241,225
9. Contingency Amount	\$30,000
10. Transfers into reserve funds	
a. Income Stabilization Fund	\$0
b. Capital Projects Fund	\$105,000
11. Capital Expenditures	
a. Songhees Wellness Centre Project	\$300,000
b. Cooper Road Paving	\$175,000
TOTAL EXPENDITURES	\$1,586,727
<u>BALANCE</u>	\$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:

View Royal Fire Department, Fire and Emergency Protection	\$117,000
Capital Regional District, Local Services Agreement	\$110,000
BC Assessment Authority, Assessment Services Contract	\$10,000

Note: This Budget includes Appendix A: Reserve Fund Balance

Appendix A**Reserve Fund Balances**

1. Income Stabilization Fund

Beginning balance as of January 1, 2012	\$1,930,218
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Transfers out	
---------------	--

i. to local revenue account:	\$300,000
------------------------------	-----------

Transfers in	
--------------	--

i. from local revenue account:	\$0
--------------------------------	-----

Ending Balance as of December 31, 2012	\$1,630,218
--	-------------

2. Capital Projects Reserve Fund

Beginning balance as of January 1, 2012	\$812,387
---	-----------

Transfers out	
---------------	--

i. to local revenue account:	\$175,000
------------------------------	-----------

Transfers in	
--------------	--

i. from local revenue account:	\$105,000
--------------------------------	-----------

Ending Balance as of December 31, 2012	\$742,387
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**SONGHEES FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective May 15, 2012]

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 Songhees First Nation has enacted the *Songhees First Nation Property Assessment Law, 2008* and the *Songhees First Nation Property Taxation Law, 2008*, 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 Songhees First Nation duly enacts as follows:

1. This Law may be cited as the *Songhees First Nation Annual Rates Law, 2012*.

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 *Songhees First Nation Property Assessment Law, 2008*;

“First Nation” means the Songhees 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 *Songhees First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 shall be determined by imposing the rates set out in Schedule A upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where:

- a) the amount of the tax levied on Class I taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and
 - b) no taxpayer for that taxable property is over sixty-five (65) years of age,
- then the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where:

- a) the amount of the tax levied on Class I taxable property in a taxation year is less than one hundred dollars (\$100), and
 - b) a taxpayer for that taxable property is at least sixty-five (65) years of age,
- then the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

6. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

7. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board 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 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.

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. Schedule A 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 17th day of April, 2012, at Victoria, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Chief Robert Sam]

Chief Robert Sam

[Garry Albany]

Councillor Garry Albany

[Frank George]

Councillor Frank George Sr.

[Nicholas Albany]

Councillor Nicholas Albany

[Ron Sam]

Councillor Ron Sam

Councillor Karen Tunkara

SCHEDULE A**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 - Residential	6.0884
Class 2 - Utilities	46.1498
Class 3 - Supportive Housing	6.0884
Class 4 - Major Industry	43.8362
Class 5 - Light Industry	25.8147
Class 6 - Business and Other	20.396
Class 7 - Forest Land	2.8006
Class 8 - Recreational Property/Non-Profit Organization	8.6455
Class 9 - Farm	17.3518

**SPLATSIN FIRST NATION
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 15, 2012]

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 Splatsin First Nation duly enacts as follows:

1. This Law may be cited as the *Splatsin First Nation Annual Expenditure Law, 2012*.

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 *Splatsin First Nation Property Assessment Law, 2011*;

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

“First Nation” means the Splatsin 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 *Splatsin First Nation Property Taxation Law, 2011*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012, and ending March 31, 2013, 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 29th day of May, 2012, at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Wayne Christian]
Chief Wayne Christian

[Agnes Celesta]
Councillor Agnes Celesta

[Ron Christian]
Councillor Ron Christian

[Daniel Joe]
Councillor Daniel Joe

[Reno Lee]
Councillor Reno Lee

[Lawrence Williams]
Councillor Lawrence Williams

Laws – FSMA, s.5 and s.9
Lois – LGFSN, art. 5 et 9

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax	\$38,485	
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0	
TOTAL REVENUES		\$38,485

EXPENDITURES

1. General Government Expenditures	\$30,985	
a. Executive and Legislative	\$1,735	
b. General Administrative	\$29,250	
c. Other General Government		
2. Grants:	\$7,000	
a. Home owner grant equivalents:	\$7,000	
3. Contingency Amounts	\$500	
TOTAL EXPENDITURES		\$38,485
BALANCE		\$0

No service agreements currently in place.

**SPLATSIN FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective June 15, 2012]

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 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 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 Splatsin First Nation duly enacts as follows:

1. This Law may be cited as the *Splatsin First Nation Annual Rates Law, 2012*.

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 *Splatsin First Nation Property Assessment Law, 2011*;

“First Nation” means the Splatsin 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 *Splatsin First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 29th day of May, 2012, at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Wayne Christian]

Chief Wayne Christian

[Agnes Celesta]

Councillor Agnes Celesta

[Ron Christian]

Councillor Ron Christian

[Daniel Joe]

Councillor Daniel Joe

[Reno Lee]

Councillor Reno Lee

[Lawrence Williams]

Councillor Lawrence Williams

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	7.2080
Class 2 - Utilities	38.9712
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	17.4095
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit	
Class 9 - Farm	7.9966

SQUAMISH NATION
ANNUAL EXPENDITURE LAW, 2012

[Effective June 1, 2012]

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 Squamish Nation has enacted the *Squamish Real Property Taxation Law* and the *Squamish Real Property Assessment Law*, 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 Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2012*.

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 *Squamish Real Property Assessment Law*;

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

“First Nation” means the Squamish 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 *Squamish Real Property Taxation Law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2012 and ending December 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 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 [23rd] day of, May, 2012, at North Vancouver, in the Province of British Columbia.

A quorum of Squamish Nation Council consists of [8] Councillors

Moved By: [Chief Gibby Jacob] Seconded By: [Dennis Joseph]

Alroy Baker
K’etximtñ

[Julie Baker]

Deborah Baker

Julie Baker
Sxwéłhchaliya

[Chief Ian Campbell]

Chief Ian Campbell
Xàlek/Seḵyú Siyám

[Dale A Harry]

Dale Harry
Xwa-xwalkn

[Krisandra Jacobs]

Krisandra Jacobs

[Dennis Joseph]

Dennis Joseph
xwechtàal

[Christopher Lewis]

Christopher Lewis
Syetáxtn

[Chief Bill Williams]

Chief Bill Williams
telásemḵin SiyámCarla George
Kwitelut Kwelaw'ikw

[Chief Gilbert Jacob]

Chief Gilbert Jacob
KáKeltin Siyám

[Byron Joseph]

Byron Joseph
Ts'élkwílem Siyám

[Joshua Joseph]

Joshua Joseph
Skwetsi7meltxw[Syexwáliya
A. Whonnock]Ann Whonnock
SyexwáliyaChief Richard Williams
Xwélxwelacha Siyám

SCHEDULE

Annual Budget 2012

REVENUES

1	Local revenues for current fiscal year:	
	a. Property Tax	\$ 7,617,878
	b. Taxation for the Provision of Services	-
	c. Business Activity Taxes	-
2	Development Cost Charges Revenues	-
3	Proceeds from borrowing	-
4	Accumulated Surplus - Local revenues carried over from the previous fiscal year	-
5	Accumulated Deficit - Local revenues carried over from the previous fiscal year	-
6	Reserve fund revenues	
7	Squamish Nation Own Source Revenue Contribution	\$ 9,990,323
	TOTAL REVENUES	<u>\$ 17,608,201</u>

EXPENDITURES

1	General Government Expenditures	
	a. Executive and Legislative	\$ 2,210,156
	b. General Administrative	\$ 3,113,872
	c. Other General Government	\$ 2,515,336
2	Protection Services	
	a. Policing	\$ -
	b. Firefighting	\$ -
	c. Regulatory Measures	\$ -
	d. Other Protective Services	\$ 47,705
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	\$	2,069,226
	b. Culture	\$	1,297,954
	c. Other Recreation and Culture	\$	649,189
5	Community Development		
	a. Education	\$	-
	b. Housing	\$	396,775
	c. Planning and Zoning	\$	56,168
	d. Community Planning	\$	138,584
	e. Economic Development Program	\$	-
	f. Heritage Protection	\$	-
	g. Agricultural Development	\$	-
	h. Urban Renewal	\$	-
	i. Beautification	\$	-
	j. Land Rehabilitation	\$	-
	k. Tourism	\$	-
	l. 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	\$	2,478,034
	e. Other Debt Charges	\$	-
	f. Other Fiscal Services	\$	-
	g. Debenture Payments	\$	-
8	Other Services		
	a. Health	\$	-

b. Social Programs and Assistance	\$	-
c. Trade and Industry	\$	-
d. Other Service – Purchased Local Government Services	\$	2,136,301
9 Taxes Collected for Other Governments	\$	-
10 Grants	\$	-
a. Home Owners Grants (Budget Amount)	\$	48,900
11 Contingency Amounts	\$	450,000
12 Transfers into reserve funds	\$	-
TOTAL EXPENDITURES		\$ 17,608,201
<u>BALANCE</u>		<u>\$ 0</u>

Note: The First Nation has the following service agreements with third-party service providers, the District of West Vancouver, the District of North Vancouver, the City of North Vancouver.

They provide services to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowner grants are comparable to those offered off reserve.

SQUAMISH NATION
ANNUAL RATES LAW, 2012

[Effective June 1, 2012]

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 Squamish Nation has enacted the *Squamish Real Property Taxation Law* and the *Squamish Real Assessment By-law*, 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 Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2012*.

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 *Squamish Real Property Assessment Law*,

“First Nation” means the Squamish 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 *Squamish Real Property Taxation Law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) 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 [23rd] day of, May, 2012, at North Vancouver, in the Province of British Columbia.

A quorum of Squamish Nation Council consists of [8] Councillors
 Moved by: [Chief Gibby Jacob] Seconded by: [Dennis Joseph]

Alroy Baker
 K'etximtñ

[Deborah Baker]

Deborah Baker

[Chief Ian Campbell]

Chief Ian Campbell
 Xàlek/Sekyú Siyam

Dale Harry
 Xwa-xwalkñ

[Krisandra Jacobs]

Krisandra Jacobs

[Julie Baker]

Julie Baker
 Sxwélhchaliya

Carla George
 Kwitelut Kwelaw'ikw

[Chief Gilbert Jacob]

Chief Gilbert Jacob
 KáKeltñ Siyam

[Byron Joseph]

Byron Joseph
 Ts'élkwílem Siyam

[Dennis Joseph]

Dennis Joseph
xwechtàal

[Christopher Lewis]

Christopher Lewis
Syetáxtn

[Chief Bill Williams]

Chief Bill Williams
telásemkin Siyam

[Joshua Joseph]

Joshua Joseph
Skwetsi7meltxw

[Syexwáliya

A. Whonnock]

Ann Whonnock
Syexwáliya

Chief Richard Williams

Xwélxwelacha Siyam

SQUAMISH NATION 2012

Taxation Mill rates

	Capilano	Mission	Seymour	Squamish
Class 1	3.43743	4.30571	4.29084	6.443251
Class 2	26.65666	57.63055	57.63342	55.879230
Class 3				
Class 4	22.57948	42.58486	50.53339	35.843030
Class 5	21.91378	17.83873	28.22453	23.087880
Class 6	13.02914	17.41915	16.81406	19.393480
Class 8	8.40093	7.31930	9.90998	7.614712

ST. MARY'S INDIAN BAND
ANNUAL EXPENDITURE LAW NO. 109, 2012

[Effective June 8, 2012]

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 enacted the *St. Mary's Indian Band Property Assessment Law, 2008*, the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02*, the *St. Mary's Indian Band Assessment Amendment Law, 2008-03* and the *St. Mary's Indian Band Property Taxation Law, 2008*; 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 St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Expenditure Law No. 109, 2012*.

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 *St. Mary's Indian Band Property Assessment Law, 2008* and the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02* and the *St. Mary's Indian Band Assessment Amendment Law, 2008-03*;

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

“First Nation” means the St. Mary's 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 *St. Mary's Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012, and ending March 31, 2013, 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 28th day of May, 2012, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Cheryl Casimer]

Chief Cheryl Casimer

Councillor Jim Whitehead

Councillor Corrie Walkley

[Joe Pierre]

Councillor Joe Pierre

[Richard Williams]

Councillor Richard Williams

SCHEDULE
2012 ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 28,194.17
TOTAL REVENUES	\$ 28,194.17

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	1,000.00
b. General Administrative	11,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Fire prevention	3,500.00
c. Regulatory Measures	
d. Other Protective Services	1,200.00
3. Recreation and Cultural Services	
a. Recreation	1,000.00
b. Culture	
c. Other Recreation and Culture	
4. Environment Health Services	
a. Water Purification and Supply	1,000.00
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	3,000.00
d. Roads	5,212.23
d. Other Environmental Services	1,000.00
5. Contingency Amounts	281.94
TOTAL EXPENDITURES	\$ 28,194.17
BALANCE	\$ 00.00

**ST. MARY'S INDIAN BAND
ANNUAL RATES LAW NO. 108, 2012**

[Effective June 8, 2012]

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 St. Mary's Indian Band has enacted the *St. Mary's Indian Band Property Assessment Law, 2008*, the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02*, the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-03* and the *St. Mary's Indian Band Property Taxation Law, 2008*, 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 St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Rates Law No. 108, 2012*.

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 *St. Mary's Indian Band Property Assessment Law, 2008* and the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02* and the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-03*;

“First Nation” means the St. Mary's 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 *St. Mary's Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 twenty-five dollars (\$25.00), the taxable property shall be taxed at twenty-five dollars (\$25.00) 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 28th day of May, 2012, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Cheryl Casimer]

Chief Cheryl Casimer

[Joe Pierre]

Councillor Joe Pierre

Councillor Jim Whitehead

[Richard Williams]

Councillor Richard Williams

Councillor Corrie Walkley

SCHEDULE
2012 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	9.1227
Class 2 - Utilities	59.743
Class 4 - Major Industry	25.5007
Class 5 - Light Industry	25.5007
Class 6 - Business and Other	24.811
Class 7 - Forest Land	21.7915
Class 8 - Recreational Property/Non-Profit Organization	18.6324
Class 9 - Farm	15.365

STS' AILES
FINANCIAL ADMINISTRATION LAW, 2011

[Effective date *]

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WHEREAS:

A. Pursuant to section 9(1)(a) of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting the financial administration of the First Nation;

B. A First Nation must pass, and the First Nations Financial Management Board must approve, a financial administration law under section 9(1)(a) of the Act before the First Nation can become a borrowing member of the First Nations Finance Authority, as per sections 4 and 5 of the Act;

C. The Council of Sts'ailes wishes to become a borrowing member of the First Nations Finance Authority and deems it to be in the best interests of Sts'ailes to make a financial administration law for such purposes,

NOW THEREFORE the Council of Sts'ailes, at a duly convened meeting, enacts as follows:

CITATION

1.(1) This law may be cited as the *Sts'ailes Financial Administration Law, 2011*.

PART I**DEFINITIONS AND REFERENCES**

2.(1) Unless the context indicates the contrary, in this law:

“AANDC” means Aboriginal Affairs and Northern Development Canada;

“Act” means the *First Nations Fiscal and Statistical Management Act*;

“agent” means a person, who may or may not be an employee, who has been appointed by resolution to represent the Band in dealing with third parties;

“annual financial statements” mean the annual financial statements of the Band, prepared by the finance manager, in accordance with section 66;

“annual report” means the annual report of the Band, prepared by the Council, in accordance with section 72;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the person appointed by the Council as the auditor for the Band in accordance with section 67;

“Band” means the Sts’ailes, being a band named in the schedule to the Act;

“Band’s financial assets” means non-physical assets held by the Band, including any interest or any related security or collateral in any

(a) debt, receivable, account, claim or other right to payment,

(b) contract or obligation that generates or secures any thing referred to in paragraph (a), and

(c) security (other than a voting share of a corporation or an interest in a combination) backed or secured by, or representing an interest in, a thing referred to in paragraph (a) or (b) or in both paragraphs (a) and (b);

“Band’s lands” means all of the Band’s reserves, within the meaning of subsection 2(1) of the *Indian Act*, and includes all lands that are or become subject to a Land Code;

“budget” means the annual budget of the Band that has been approved by the Council in accordance with section 27;

“capital project” means the construction, rehabilitation or replacement of the Band’s tangible capital assets and any other major capital projects in which the Band or its related bodies are investors;

“Chair” means the Chair of the Finance Committee, appointed by the Council in accordance with section 12;

“chief executive officer” means the person appointed by the Council as the chief executive officer in accordance with section 17;

- “contractor” means a person who is not an employee of the Band, but who works for the Band under a contract for services;
- “Council” has the meaning given to that term in the Act;
- “Councillor” means a member of the Council of the Band;
- “dependent child” means, in relation to an individual, a child who
- (a) has not reached the age of 18 years, or
 - (b) has reached the age of 18 years, but is primarily dependent for financial support in relation to an individual or their spouse.
- “FMB” means the First Nations Financial Management Board established under the Act;
- “FMB standards” mean the standards established from time to time by the FMB under the Act;
- “FNFA” means the First Nations Finance Authority established under the Act;
- “FNTC” means the First Nations Tax Commission established under the Act;
- “FNTC standards” mean the standards established from time to time by the FNTC under the Act;
- “family member” means, in relation to a Councillor or to the chief executive officer, that person’s spouse, dependent children, or dependent children of the spouse;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the Band;
- “Finance Committee” means the Finance Committee established under section 11;
- “finance manager” means the person appointed by the Council as the finance manager in accordance with section 19;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Band’s financial statements;
- “financial institution” means the FNFA, a bank, or a credit union;
- “financial records” mean all records respecting the financial administration of the Band, including the minutes of relevant meetings of the Council or the Finance Committee;
- “fiscal year” means the 12-month period of time that the Band uses for accounting purposes, set out in section 24;
- “GAAP” means generally accepted accounting principles adopted by the Canadian Institute of Chartered Accountants, as amended or replaced from time to time;
- “GAAS” means generally accepted auditing standards adopted by the Canadian Institute of Chartered Accountants, as amended or replaced from time to time;

- “guarantee” means a promise or agreement by a person to be liable for the debt or obligation of another person who is primarily responsible for the debt or obligation;
- “human resource manager” means the person appointed by the Council as the human resource manager in accordance with section 18;
- “indemnity” means
- (a) a promise to make a person whole from specified losses or costs they may suffer, or
 - (b) payment of compensation to make a person whole from a loss they have already suffered;
- “Land Code” means a land code that has been or may be adopted by the Band under the *First Nations Land Management Act*;
- “law of the Band” means any law, by-law, Land Code or other enactment that is made by the Council or by members of the Band;
- “life-cycle management program” means the program of inspection, review and planning for management of the Band’s tangible capital assets as described in section 81;
- “local revenue account” means a local revenue account referred to in section 13 of the Act;
- “local revenue law” means a local revenue law made by the Band under the Act;
- “local revenue” means money raised under a local revenue law;
- “multi-year financial plan” means the plan prepared in accordance with section 27, and approved by the Council pursuant to section 25;
- “natural resource” means any material, in its natural state, found on or under the Band’s lands which, when extracted, has economic value;
- “officer” means the chief executive officer, human resources manager, finance manager, tax administrator and any other employee of the Band designated by the Council as an officer;
- “Personnel Policy” means the Sts’ailes Personnel Policy adopted by the Council, which governs the relationship between the Band and its employees;
- “record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;
- “records of the Band” mean all records respecting the governance, management, operations and financial administration of the Band;
- “rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;
- “related body” means

- (a) any agency of the Band,
- (b) any corporation in which the Band has a material interest or that is controlled by the Band,
- (c) any partnership in which the Band, an agency of the Band, or a corporation of the Band is a partner, or
- (d) a trust of the Band;

“replacement” includes substitution, in whole or in part, with another of the Band’s tangible capital assets;

“representative of the Band” means a current or former Councillor, officer, or designated employee of the Band;

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

“special purpose report” means a report described in subsection 66(4);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner, in a marriage-like relationship, for at least one year;

“standards” means the standards established from time to time under the Act;

“tangible capital assets” mean all non-financial assets of the Band having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond one accounting period,
- (c) are to be used on a continuing basis,
- (d) are not for sale in the ordinary course of operations, and
- (e) are listed in the annual audited financial statements as capital assets;

“tax administrator” means the person appointed as tax administrator under the Band’s local revenue laws; and

“Vice-Chair” means the Vice-Chair of the Finance Committee, appointed by the Council in accordance with section 12.

(2) Except as otherwise provided in this law, words and expressions used in this law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this law are to enactments of the Government of Canada.

Interpretation

3.(1) In this law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (c) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”;
- (d) where a provision in this law is expressed in the present tense, the provision applies to the circumstances as they arise;
- (e) headings form no part of this law and must be construed as being inserted for convenience of reference only; and
- (f) a reference to a document or an enactment includes any amendment or replacement of it and, in the case of an enactment, includes every regulation made under it.

(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 subparagraph (e.g. subparagraph 3(4)(a)(i)) is a reference to the specified Part, section, subsection, paragraph or subparagraph of this law, except where otherwise stated.

(3) Provisions that apply to an officer, by name of office or otherwise, also apply to any person designated, assigned or delegated under this law to act in the officer’s place.

(4) 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.

(5) 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.

Posting of Public Notice

4. Unless expressly provided otherwise, if a public notice must be posted under this law,

- (a) public notice is properly posted if a written notice is placed in the reception area of the band office; and
- (b) if the notice relates to a meeting, the notice must be posted at least 15 days before the date of the meeting.

Calculation of Time

5. In this law, time must be calculated in accordance with the following rules:
- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
 - (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
 - (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
 - (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day;
 - (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

- 6.(1) If there is a conflict between this law and another law or regulation of the Band, other than a Land Code or a local revenue law, this law prevails to the extent of the conflict.
- (2) If there is a conflict between this law and the Act, the Act prevails to the extent of the conflict.
- (3) If there is a conflict between this law and the Land Code, the Land Code prevails to the extent of the conflict.
- (4) If there is a conflict between this law and a local revenue law, the local revenue law prevails to the extent of the conflict.

Scope and Application

7. This law applies to the financial administration of the Band.

PART II
ADMINISTRATION
Division One – Council

Responsibilities of Council

- 8.(1) Council is responsible for all matters relating to the financial administration of the Band, whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this law.
- (2) Subject to paragraph 5(1)(f) of the Act, this law and any other applicable law of the Band, the Council may delegate to any of its officers, employees,

Laws – FSMA, s.5 and s.9
 Lois – LGFSN, art. 5 et 9

committees, contractors or agents any of its functions under this law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members of the Finance Committee;
- (c) the appointment of the Chair and Vice-Chair of the Finance Committee;
- (d) the approval of budgets and financial statements of the Band;
- (e) the approval of borrowing of the Band.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council

- (a) may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Band; and
- (b) must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of the Band's assets.

(2) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Band that are in conflict with this law, the Act or GAAP.

(3) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(4) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the finance manager must prepare, and include with the annual financial statements, a special purpose report separately listing

- (a) each Councillor,
- (b) every family member of each Councillor,
- (c) each officer,
- (d) every family member of each officer,
- (e) the chief executive officer, and
- (f) every family member of the chief executive officer,

and setting out, for each person listed above, the following information

- (g) the total amount of remuneration, expenses and benefits received from the Band; and
- (h) any contracts with the Band for the supply of goods or services.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

- (a) in common by all members of the Band;
- (b) under a program or service universally accessible to all members of the Band on published terms and conditions; or
- (c) from a trust arrangement according to the terms of the trust.

Division Two – Finance Committee

Finance Committee Established

11.(1) The Finance Committee of the Band is established.

(2) The Council must appoint not less than three members and no more than five members to the Finance Committee, a majority of whom must be financially competent.

(3) At least 25% of the Committee members must be Councillors.

(4) Subject to subsection (5), the Council must appoint Finance Committee members to hold office for staggered terms, as follows:

- (a) Councillors must be appointed to the Finance Committee as soon as practicable following Council elections and must sit on the Finance Committee until the next election;
- (b) non-Councillors must be appointed for three year terms, beginning on September 1 and ending on August 31 three years thereafter; and
- (c) notwithstanding paragraphs (a) and (b), for their first terms only, Council must appoint Finance Committee members as soon as practicable after this law comes into effect, who will serve until
 - (i) the next Council election, in the case of Councillors, and
 - (ii) August 31 of the second full fiscal year after their appointment, in the case of non-Councillors.

(5) The Council may terminate the appointment of a member of the Finance Committee for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*;
- (b) has unexcused absences from three (3) consecutive Finance Committee meetings;
- (c) fails to perform any of their duties under this law in good faith and in accordance with the terms of this law; or
- (d) the Chair of the Finance Committee recommends removal.

(6) The Council may develop policies regarding the composition of the Finance Committee and the criteria for eligibility for appointments to the Finance Committee.

Laws – FSMA, s.5 and s.9
 Lois – LGFSN, art. 5 et 9

Chair and Vice-Chair

12. The Council must appoint a Councillor as the Chair of the Finance Committee and a Councillor as Vice-Chair of the Finance Committee.

Finance Committee Procedures

13.(1) The quorum of the Finance Committee is three members, including at least one Councillor.

(2) Unless a Finance Committee member is not permitted to participate in a decision because of a conflict of interest, every Finance Committee member has one vote in all Finance Committee decisions.

(3) In the event of a tie vote in the Finance Committee, the Chair, or Vice-Chair in the absence of the Chair, may cast a second tie breaking vote.

(4) Subject to subsection (5), the chief executive officer and the finance manager must be notified of all Finance Committee meetings and must attend those meetings, subject to reasonable exceptions.

(5) The chief executive officer or the finance manager may be excluded from all or any part of a Finance Committee meeting if

(a) the subject matter relates to a confidential personnel or performance issue respecting the chief executive officer or the finance manager; or

(b) it is a meeting with the auditor.

(6) The Finance Committee must meet

(a) at least once every three months in each fiscal year as necessary to conduct the business of the Finance Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Finance Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Finance Committee meeting as soon as practicable after each meeting.

(8) Subject to this law and any directions given by the Council, the Finance Committee may make rules for the conduct of its meetings.

(9) The Finance Committee may, at the discretion of the Chair, or Vice-Chair in the absence of the Chair, retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Finance Committee must carry out the following activities in respect of the financial administration of the Band:

(a) annually review and recommend to the Council for approval short, medium and long term

- (i) strategic plans, projections and priorities,
 - (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of the Band against the budget and report any significant variations to the Council; and
- (d) review and recommend to the Council for approval the quarterly financial statements.

(2) The Finance Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the Band that is not otherwise specified to be its responsibility under this law.

Audit Responsibilities

15. The Finance Committee must carry out the following audit activities in respect of the financial administration of the Band:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review, and make recommendations to the Council on, the planning, conduct and results of audit activities;
- (d) review, and make recommendations to the Council, on the audit plan, audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review, and make recommendations to the Council, on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers and employees of the Band;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this law under section 92 and, where appropriate, recommend amendments to the Council;
- (h) periodically review, and make recommendations to the Council on, the purpose and mandate of the Finance Committee; and
- (i) review, and make recommendations to the Council on, the audit plan, including the engagement letter, objectives and scope of the audit work, areas of

professional judgment, applicable changes in accounting or auditing standards, materiality limit, areas of audit risk, audit timetables and audit fees.

Council Assigned Responsibilities

16. The Council may assign to the Finance Committee the following activities in respect of the financial administration of the Band:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to review, and report to the Council on, the financial content of any reports of the Band;
- (c) to review, monitor and report to the Council on the appropriateness of the Band's accounting and financial reporting systems, policies and practices;
- (d) to review, and recommend to the Council for approval, any proposed significant changes in the Band's accounting or financial reporting systems, policies, procedures or directions;
- (e) to review, and report to the Council on the Band's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (f) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council; and
- (g) to review, monitor, and report to the Council on the adequacy and appropriateness of the Band's insurance coverage respecting significant risks to the Band.

Division Three – Officers and Employees

Chief Executive Officer

17.(1) The Council must appoint a person as chief executive officer of the Band and must set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief executive officer is responsible for leading the planning, organization, implementation and overall management of all the day-to-day operations of the Band including the following duties:

- (a) to oversee, supervise and direct the activities of all officers and employees of the Band;
- (b) to oversee and administer the contracts;
- (c) to monitor compliance with the Band's legal obligations;
- (d) to identify, assess, monitor and report on financial reporting risks and fraud risks;

- (e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (c), taking into consideration the cost of implementing those controls;
- (f) to liaise with legal counsel, government officials, and contractors and agents of the Band;
- (g) to perform any other duties of the chief executive officer under this law;
- (h) to assume the duties and responsibilities of the human resource manager, in accordance with section 18(2), if one has not been appointed by the Council; and
- (h) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief executive officer's duties specified in this law.

(3) The chief executive officer may assign the performance of any of the chief executive officer's duties or functions

- (a) to an officer or employee of the Band, and
- (b) with the approval of the Council, to a contractor or agent of the Band,

provided that the person reports directly to the chief executive officer or, in the absence of the chief executive officer, to the Council.

(4) Any assignment of duties or functions under subsection (3) does not relieve the chief executive officer of the responsibility to ensure that these duties or functions are carried out properly.

Human Resource Manager

18.(1) The Council may appoint a person as human resource manager of the Band and must set the terms and conditions of that appointment.

(2) Reporting to the chief executive officer, the human resource manager is responsible for the overall management, organization and implementation of all of the Band's human resources, in accordance with the Personnel Policy, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Band;
- (b) to prepare and recommend to the Council for approval, the powers, duties and functions of all employees of the Band;
- (c) to pre-screen candidates and make recommendations to the chief executive officer regarding the hiring of the employees of the Band, and to set the terms and conditions of their employment;
- (d) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

- (e) to perform employee evaluations in accordance with the Personnel Policy;
- (f) to perform any other duties of the human resource manager under this law; and
- (g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the human resource officer's duties specified in this law.

(3) The human resource manager may, with the approval of the chief executive officer, assign the performance of any of the human resource manager's duties or functions

- (a) to an officer, employee or committee of the Band, and
- (b) to a contractor or agent of the Band,

provided that the person reports directly to human resource manager or, in the absence of the human resource manager, to the chief executive officer.

(4) Any assignment of duties or functions under subsection (3) does not relieve the human resource manager of the responsibility to ensure that these duties or functions are carried out properly.

Finance Manager

19.(1) The Council must appoint a person as finance manager of the Band and may set the terms and conditions of that appointment.

(2) Reporting to the chief executive officer, the finance manager is responsible for the day-to-day management of the systems of the financial administration of the Band including the following duties:

- (a) to administer and maintain the accounts of the Band, including the local revenue account;
- (b) to ensure that the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (c) to prepare the draft annual budgets and multi-year financial plan
- (d) to prepare the monthly financial information required in section 64, the quarterly financial statements required in section 65 and the annual financial statements required in section 66;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long term plans, projections and priorities referred to in subsection 14(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the Band;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the Band to facilitate the annual audit;
- (i) to actively monitor compliance with all financial aspects of the Band's legal obligations, and with any policies, procedures and directions of the Council respecting the financial administration of the Band, other than those matters that are the responsibility of the tax administrator under this law, another law of the Band or the Act;
- (j) to prepare or provide any documentation and financial information required by the Council or the Finance Committee;
- (k) to evaluate the financial administration systems of the Band and recommend improvements;
- (l) to develop and recommend procedures for the safeguarding of assets, and ensure that approved procedures are followed;
- (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks, and ensure that approved procedures are followed;
- (n) to perform any other duties of the finance manager under this law; and
- (o) to carry out any other activities specified by the Council that are not inconsistent with the finance manager's duties under this law.

(3) With the approval of the chief executive officer, the finance manager may assign the performance of any of the duties or functions of the finance manager to any officer, employee, contractor or agent of the Band but this assignment does not relieve the finance manager of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The Council must, under its local revenue laws, appoint a person as tax administrator of the Band and may set the terms and conditions of that appointment.

(2) Reporting to the finance manager, the tax administrator is responsible for the day-to-day management of the local revenue system of the Band including the following duties:

- (a) to administer and maintain the Band's local revenue accounts;
- (b) to administer all local revenues of the Band;
- (c) to prepare any draft amendments to the component of the annual budget respecting the Band's local revenue account;
- (d) to actively monitor compliance with the Band's legal obligations, and with any policies, procedures and directions of the Council respecting the Band's local revenue system, other than those matters that are the responsibility of the finance manager under this law, another law of the Band, or the Act;

- (e) to prepare or provide any documentation and financial information required by the Council or the Finance Committee;
- (f) to evaluate the local revenue system of the Band and recommend improvements;
- (g) to perform any other duties of the tax administrator under this law or under the Band's local revenue laws; and
- (h) to carry out any other activities specified by the Council that are not inconsistent with the tax administrator's duties under this law or under the Band's local revenue laws.

(3) With the approval of the chief executive officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this law to any officer, employee, contractor or agent of the Band but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Band.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the first nation;
- (b) the organization of the systems described in paragraph (a) including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a);
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a) including
 - (i) the membership on the Council, Finance Committee and all other committees of the Council and the Band,
 - (ii) the chief executive officer, the finance manager, the tax administrator and other officers of the Band, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the finance manager or human resource manager must provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee, an officer, employee or contractor or agent of the Band and a member of the Band.

(4) In the course of discharging their responsibilities under this law, the human resource manager must recommend to the Council, for approval and implementation, human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the Band hires or retains qualified and competent personnel people to carry out the financial administration activities of the Band.

Division Four – Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the Band, a Councillor must

- (a) comply with this law, the Act, any other applicable law of the Band and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the Band;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the attached Schedule: Avoiding and Mitigating Conflicts of Interest.

(2) The Chief and Council must establish procedures for independent investigation of alleged breaches of this section.

(3) If it has been determined by independent investigation or by a court of competent jurisdiction that a Councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc

23.(1) Any

- (a) officer, employee, contractor and agent of the Band,
- (b) person acting under the delegated authority of the Council or the Band, or
- (c) member of a committee of the Council or the Band who is not a Councillor,

who exercises a power, duty or responsibility relating to the financial administration of the Band must,

- (d) comply with this law, the Act, any other applicable law of the Band and any applicable standards;
- (e) comply with all policies, procedures and directions of the Council; and

Laws – FSMA, s.5 and s.9
Lois – LGFSN, art. 5 et 9

- (f) avoid conflicts of interest and comply with any applicable requirements of the attached Schedule: Avoiding and Mitigating Conflicts of Interest including required disclosure of potential conflicts of interest.
- (2) The Council must incorporate the relevant provision of this section into
 - (a) the terms of employment or appointment of every officer or employee of the Band;
 - (b) the terms of every contract of a contractor of the Band;
 - (c) the terms of appointment of every member of a committee who is not a Councillor; and
 - (d) the terms of appointment of every agent of the Band.
- (3) If a person contravenes subsection (1), the following actions may be taken:
 - (a) an officer or employee may be disciplined, up to and including dismissal, in accordance with the Personnel Policy;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; and
 - (d) the appointment of an agent may be revoked.

PART III

FINANCIAL MANAGEMENT

Division One – Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the Band is April 1 to March 31 of the following year.

Multi-Year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five years comprised of the current fiscal year and the four succeeding fiscal years;
- (b) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (c) in respect of projected expenditures, sets out separate amounts for payments including payments of principal and interest on debt, payments required for capital projects, payments required to address any deficits and payments for all other purposes;
- (d) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

- (e) shows all categories of restricted cash; and
- (f) indicates whether in any of the five years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the Band is responsible and must identify

- (a) each anticipated source of revenue and estimate the amount of revenue from each of these sources including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (b) each anticipated category of expenditure and estimate the amount of expenditure for each category including those for payments of principal and interest on debt, payments required for capital projects as defined in Part Four, payments required to address any deficits and payments for all other purposes; and
- (c) any anticipated annual and accumulated surpluses or annual and accumulated deficits and the application of year end surpluses.

(2) If the Band enacts a Land Code, then the revenue category of moneys derived from the Band's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Band's lands.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, each senior manager must prepare and submit, to the chief executive officer and to the finance manager, a preliminary work plan and budget for their department for the next fiscal year.

(2) On or before February 28 of each year, the Finance Committee must review

- (a) the draft annual budget and recommend an annual budget to the Council for approval,
- (b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council,
- (c) comments submitted by members in accordance with paragraph 31(1)(b),

and may recommend to Council revisions to the budget and financial plan.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the Band for the next fiscal year.

(4) On or before June 15 of each year, the tax administrator must prepare and submit to the Finance Committee for review a draft amendment of the component of the annual budget respecting the Band's local revenue account.

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 Lois – LGFSPN, art. 5 et 9

(5) On or before June 30 of each year, the Finance Committee must review the draft amendment of the component of the annual budget respecting the Band's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the Band's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of the Band demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of the Band.

Amendments to Annual Budgets

29.(1) The annual budget of the Band must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and to section 36, unless there is a substantial change in the forecasted revenues or expenses of the Band or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Band.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

Informing and Involving Members of the Band

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the Band must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the first nation's local revenue account;
- (b) the multi-year financial plan;
- (c) an amendment to this Law;
- (d) capital projects and borrowings for the construction of new capital projects; and
- (e) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of the Band may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division Two – Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the Band unless the account is

- (a) in the name of the Band;
- (b) opened in a financial institution; and
- (c) authorized by chief executive officer and finance manager.

(2) Where moneys exist, the Band must establish the following accounts in a financial institution

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues, which funds must be kept separate from other moneys of the Band;
- (c) a trust account;
- (d) a land and resources account for money from revenues from the Band’s lands; and
- (e) a tangible capital asset reserve fund account for money set aside for purposes of funding expenditures for capital projects carried out under Part IV.

(3) On the recommendation of the Finance Committee, Council may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Band’s financial assets.

Accounts Management

33.(1) The finance manager must exercise due diligence to ensure the safekeeping of all money received by the Band.

(2) The finance manager must ensure that all moneys received by the Band are deposited as soon as practicable into the appropriate accounts described in section 32.

(3) The chief executive officer and finance manager must not authorize payment of money from an account described in section 32 unless the payment

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

relates to the subject matter for which the account was established and is otherwise authorized or permitted under this law.

Division Three – Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve fund account must not be used for any purpose other than that described in Part IV.

No Expenditure Without Appropriation

35.(1) Subject to section 36, money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Extraordinary Expenditures

36.(1) The finance manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another law of the Band.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the finance manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

37.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Band in relation to an appropriation must not exceed the amount specified in the budget for the Band for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments After Fiscal Year End

38.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

39.(1) No money may be paid out of any account without

- (a) a requisition for each payment as required under this section; or
- (b) the existence of an annual or ongoing contract for goods or services, the payments under which have been approved by the finance manager.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(4) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(5) A requisition must identify the appropriation or trust account out of which payment is to be made and must be signed by the applicable officer.

(6) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

- (a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable, or
- (b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(7) The chief executive officer or the finance manager must authorize payment out of, or sign a requisition for payment from, a trust account.

(8) The tax administrator must authorize payment out of a local revenue account.

(9) Subject to subsection (8), the chief executive officer or finance manager may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsections (7) and (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Division Four – General Matters**Advances**

40.(1) The chief executive officer or the finance manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

41. If the Band withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the Band as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in section 32, other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in section 32.

- (2) All interest earned on
- (a) a trust account must be retained in that account;
 - (b) the local revenue account must be retained in that account; and
 - (c) the tangible capital asset reserve fund account must be retained in that account.

(3) Subject to the *Interest Act*, the Band may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Band that are overdue.

Extinguishment of Debts

44. All or part of a debt or obligation owed to the Band may be written off and extinguished only if approved by the Council.

Year End Surplus

45.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year that is maintained in a bank account other than the general account described in section 32 may, at Council’s discretion, be paid into the general account.

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division Five – Borrowing

Limitations on Borrowing

46.(1) Except as specifically authorized in this law or in a local revenue law, the Band must not borrow money or grant security.

(2) Subject to this law, if the Band is authorized in this law to borrow money or grant security, the Council may authorize the borrowing of moneys or granting of security in the name of the Band.

Borrowing for Ordinary Operations

47.(1) The Band may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year.

(2) The Band may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The Band may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Band.

Financial Agreements

48. For the purpose of efficient management of the Band’s financial assets, the Council may enter into agreements with financial institutions and related services agreements in the name of the Band.

Borrowing for Authorized Expenditures

49.(1) If the general account described in section 32 is not sufficient to meet the expenditures authorized to be made from it and the finance manager recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Council may, on behalf of the Band, borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

Laws – FSMA, s.5 and s.9
Lois – LGFSPN, art. 5 et 9

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as is practicable.

Borrowing Member Requirements

50.(1) This section applies if the Band becomes a borrowing member under the Act.

(2) The Band may only secure long-term financing secured by property tax revenues from the FNFA as permitted under its local revenue laws and the Act.

(3) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

Borrowing for Repayment of Debts

51. The Band may not borrow money to repay or refinance a debt of the Band.

Use of Borrowed Money

52.(1) Subject to this section and any local revenue law, money borrowed by the Band for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Band and not required to be used immediately for that purpose may be temporarily invested in accordance with subsection 59(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing as soon as is practicable.

Execution of Security Documents

53.(1) Subject to subsection (2), a security granted by the Band must be signed by a quorum of the Council.

(2) A security granted by the Band in respect of local revenues must be signed by a quorum of the Council and by the tax administrator.

Operational Controls

54. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Band's operations.

Division Six - Risk Management

Investments in Member Activities

55. The Band must not make a loan to member of the Band or to an entity in which a member of the Band has an interest.

Risk-Management of For-Profit Activities

56.(1) Subject to subsections (2) and (3), the Band must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner unless that partnership is a full shield limited liability partnership formed under the laws of British Columbia; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The Band may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of the governance of the Band; or

(b) derives income from the granting of a lease or license of or is in respect of

(i) an interest in, or natural resources on or under, the Band's lands or lands owned in fee simple by or in trust for the Band, or

(ii) any other property of the Band.

(3) The Band may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the Band; and

(b) do not otherwise expose the Band's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

57.(1) The Band must not give a guarantee unless the Council has considered the report of the finance manager under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the finance manager must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the Band to honour the guarantee should it be required to do so.

(3) The Band must not give an indemnity unless it is

(a) authorized under section 91;

(b) necessary and incidental to and included in another agreement to which the Band is a party; or

(c) in relation to a security granted by the Band that is authorized under this law or another law of the Band.

(4) Subject to a resolution described in section 91, the Council must establish policies or procedures or give directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the Band and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the Band.

Authority to Invest

58.(1) Except as specifically authorized in this law or another law of the Band, the Band must not invest the Band's financial assets.

- (2) Council may
 - (a) in accordance with Council policies or procedures, or
 - (b) on the recommendation of the finance manager,

invest the Band's financial assets.

Approved Investments

59.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the Band in one or more of the following:

- (a) securities issued or guaranteed by Canada, or a province,
- (b) fixed deposits, notes, certificates and other short term paper of, or guaranteed by a financial institution,
- (c) securities issued by the FNFA or by a local, municipal or regional government in Canada,
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two recognized security-rating institutions,
- (e) any class of investments permitted under an Act of a province relating to trustees,
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Band as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Band's lands are located.

(3) If the Band has established an investment account under section 32, the Band may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Band is a shareholder;
- (b) a trust in which the Band is a beneficiary;
- (c) a limited partnership in which the Band is a partner; or
- (d) a limited liability partnership in which a Band is a partner.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in the following, all of which must mature or be callable within five years, and 25% of which must be callable within 90 days

- (a) securities issued or guaranteed by Canada or a province,
- (b) investments guaranteed by a bank, trust company, credit union or the FNFA, or
- (c) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

Administration of Investments

60. The Council, on the recommendation of the finance manager, may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment.

Risk Assessment and Management

61.(1) Annually, and more often if necessary, the chief executive officer, with input from the officers, must identify and assess any significant risks to the Band's

- (a) financial assets;
- (b) tangible capital assets; and
- (c) operations.

(2) Annually, and more often if necessary, the chief executive officer must report to the Finance Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

62.(1) On recommendation of the Finance Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 61 and any other risks associated with any assets, property or resources under the ownership, care or control of the Band.

(2) The Council may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

Laws – FSMA, s.5 and s.9
 Lois – LGFSPN, art. 5 et 9

Division Seven – Financial Reporting**Accounting Practices**

63. All accounting practices of the Band must comply with GAAP.

Monthly Financial Information

64. No more than 45 days following the end of each month, the finance manager must

- (a) prepare financial information respecting the financial affairs of the Band, in the form and with the content approved by the Council on the recommendation of the Finance Committee; and
- (b) provide the information in paragraph (a) to the Council and the Finance Committee.

Quarterly Financial Statements

65.(1) No more than 45 days after the end of each quarter of the fiscal year, the finance manager must

- (a) prepare financial statements for the Band for that quarter in the form and with the content approved by the Council on the recommendation of the Finance Committee; and
 - (b) provide the information in paragraph (1)(a) to the Council and the Finance Committee.
- (2) The quarterly financial statements in subsection (1) must be
- (a) reviewed by the Finance Committee; and
 - (b) reviewed and approved by the Council.

Annual Financial Statements

66.(1) At the end of each fiscal year the finance manager must prepare the annual financial statements of the Band for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance Committee.

- (3) The annual financial statements must include the following information
- (a) the financial information of the Band and its related bodies for the fiscal year;
 - (b) the financial information for the local revenue account that is required to meet the FMB standards respecting audit of the local revenue account; and
 - (c) if the Band has enacted a Land Code, the revenue categories for the Band's lands referred to in subsection 26(2).

- (4) The annual financial statements must include the following special purpose reports
- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
 - (b) a report setting out the information required in section 10;
 - (c) a report setting out all debts or obligations extinguished by the Band in accordance with section 44;
 - (d) a report setting out moneys of the Band derived from the Band's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from the Band's lands; and
 - (e) any other report required under the Act or an agreement.

Appointment of Auditor

67.(1) The Band must appoint an auditor for each fiscal year to hold office until the later of

- (a) the date the Council approves the audited annual financial statements for that fiscal year; or
 - (b) the date the auditor's successor is appointed.
- (2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter signed by a quorum of the Council and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this law, the Act, and FMB standards, and all other applicable laws.
- (3) To be eligible for appointment as the auditor of the Band, an auditor must be
- (a) a member in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in British Columbia;
 - (b) licensed or otherwise authorized to practice public accounting in British Columbia; and
 - (c) independent of the Band.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
- (a) advise the Band in writing of the circumstances; and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit Requirements

68.(1) The auditor must audit the annual financial statements of the Band, in accordance with GAAS and with any applicable AANDC reporting requirements.

(2) The auditor must conduct the audit of that part of the annual financial statements respecting the local revenue account in accordance with FMB standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 66(4).

Auditor's Authority

69.(1) To conduct an audit of the annual financial statements of the Band, the auditor must be given access to

(a) all records of the Band for examination or inspection and given copies of these records on request; and

(b) any Councillor, officer, employee, contractor or agent of the Band to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Band as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice and minutes of

(a) every meeting of the Finance Committee;

(b) every Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered; and

(c) every meeting of members of the Band where the financial administration of the Band will be considered.

(4) Notice under subsection (3)

(a) must be provided at least three days in advance of the meeting, except under exigent circumstances;

(b) may be written or verbal; and

(c) may be given in person, by mail, over the telephone, or by email.

(5) Subject to subsection (6), the auditor may attend any meeting for which the auditor must be given notice under this section and must be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of the Band.

(6) The auditor may call a meeting of the Finance Committee to discuss any subject that concerns the audit of the Band.

(7) The auditor may be excluded, by a recorded vote, from all or any part of a meeting of the Finance Committee or the Council to which the auditor has been invited, if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

70.(1) The audited annual financial statements must be provided to the Finance Committee for its review and consideration no later than 115 days after the fiscal year end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements no later than 120 days after the fiscal year end for which the statements were prepared.

Access to Annual Financial Statements

71.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council; and
- (b) be signed by
 - (i) a quorum of the Council, including the Chief of the Band,
 - (ii) the Chair of the Finance Committee, and
 - (iii) the finance manager.

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the Band at the principal administrative offices of the Band during normal business hours.

(3) In accordance with section 14(2) of the Act, the audit report relating to the local revenue account must be available at the principal administrative offices of the Band during normal business hours for inspection by

- (a) the members of the Band,
- (b) any other persons who have an interest in, or the right to occupy, possess or use, the Band's reserve lands,
- (c) the FNTC, the FMB, and the FNFA,
- (d) the Minister responsible for AANDC, and,
- (e) any other persons entitled to notice under section 14(2) of the Act, as amended or replaced from time to time.

Laws – FSMA, s.5 and s.9
 Lois – LGFSFN, art. 5 et 9

Annual Report

72.(1) Not later than 120 days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the Band for the previous fiscal year.

- (2) The annual report referred to in subsection (1) must include the following:
 - (a) a description of the services and operations of the Band;
 - (b) a progress report on any established financial objectives and performance measures of the Band; and
 - (c) the audited annual financial statements of the Band for the previous fiscal year including special purpose reports.
- (3) The annual report referred to in subsection (1) must be
 - (a) made available to members of the Band at the principal administrative offices of the Band; and
 - (b) provided to the FMB and the FNFA.

Division Eight – Information and Information Technology**Ownership of Records**

73.(1) All records of the Band that are produced by or on behalf of the Band or kept, used or received by any person on behalf of the Band are the property of the Band.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Band.

Operations Manual

74.(1) The chief executive officer must prepare and maintain a current operations manual respecting every element of the Band's administrative systems, including any financial administration systems referred to in this law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of the Finance Committee and all other Council committees and officers and employees of the Band, subject to reasonable exceptions determined at the discretion of the chief executive officer.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Band, that part of the operations manual may be made available to the contractor or agent.

Record Keeping and Maintenance

75.(1) The chief executive officer must ensure that the Band prepares, maintains, stores and keeps secure all records of the Band that are required under this law or any other applicable law.

(2) No record of the Band may be destroyed or disposed of except as permitted and in accordance with this law, any other applicable law, and the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven years after they were created.

Local Revenue Account Records

76. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Band, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

Confidentiality of Information

77.(1) No person may be given access to records of the Band containing confidential information except as permitted in and in accordance with the policies, procedures and directions of the Council, and all applicable laws.

(2) All persons who have access to records of the Band must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

78. The Council must establish policies or procedures or give directions respecting information technology used by the Band in its operations to ensure the integrity of the Band's financial administration system and its database.

PART IV

CAPITAL PROJECTS

Council Duties

79.(1) The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

(2) The Council must take reasonable steps to ensure that

(a) The Band's tangible capital assets are maintained in a good and safe condition;

(b) the rehabilitation, maintenance or replacement of the Band's tangible capital assets is done in accordance with section 81; and

(c) capital projects for the construction of buildings or other improvements are financed, planned managed and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Band's lands are located.

Reports on Capital Projects

80. At least quarterly, the chief executive officer must report to the Finance Committee on the following subjects:

- (a) the status of a capital project including
 - (i) year to date borrowings, loans and payments,
 - (ii) a comparison of expenditures to date with the project budget,
 - (iii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iv) the manner in which a problem identified in subparagraph (iii) has been or will be addressed,
- (b) steps taken to ensure compliance with section 81 for every capital project.

Life-Cycle of Tangible Capital Assets Management Program

81.(1) The chief executive officer must establish and keep current a register of all the Band's tangible capital assets that identifies each of these assets and includes the following information

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the chief executive officer must arrange for the inspection and review of the state of each of the Band's tangible capital assets to establish or update information respecting the following matters, as applicable

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life; and
- (e) its estimated replacement cost.

(3) On or before January 25 of each year, the finance manager must prepare and provide to the Finance Committee the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Band's tangible capital assets for the next fiscal year;
- (b) 5 and 10 year forecasts of the estimated cost for maintenance, rehabilitation, or replacement of the Band's tangible capital assets;
- (c) the proposed budget for rehabilitation of the Band's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project,
- (d) the proposed budget for replacement of the Band's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
 - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance Committee

82.(1) Each year, on or before the earlier of:

- (a) February 15, or
 - (b) AANDC's deadline for submitting a capital plan or capital plan update,
- the Finance Committee must review the information, schedules and budget prepared under section 81 for the following purposes
- (c) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
 - (d) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
 - (e) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.
- (2) The Finance Committee must review, and make recommendations to the Council regarding, any plans for new construction of the Band's tangible capital assets including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

83.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All of the Band's capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

84. The chief executive officer may retain the services of a professional engineer or other consultant to assist the chief executive officer, the Finance Committee and the Council to carry out their obligations under this Part.

PART V MISCELLANEOUS

Compliance with Standards

85.(1) The Band must comply with all applicable FMB standards.

(2) If the Council becomes aware that the Band is not complying with a FMB standard referred to in subsection (1), the Council must as soon as practicable take any required actions to bring the Band into compliance with the FMB standard.

Land Management Obligations

86. If the Band implements a Land Code, then

- (a) the Band must comply with that Land Code;
- (b) the Band must comply with the *First Nations Land Management Act*; and
- (c) the Council must develop and implement a policy that
 - (i) is consistent with the Land Code, and
 - (ii) provides a means for the Band to be accountable to the members of the Band regarding the management of the Band's lands and moneys earned from the Band's lands, in accordance with paragraph 6(1)(e) of the *First Nations Land Management Act*.

Reports of Breaches and Financial Irregularities, etc.

87.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the Band is not authorized by or under this law or another law of the Band,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Band,
- (c) a provision of this law has been contravened, or
- (d) a person has failed to comply with the attached Schedule: Avoiding and Mitigating Conflicts of Interest,

the person may disclose the circumstances to the Chair of the Finance Committee or the chief executive officer.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chair of the Finance Committee or the chief executive officer.

(3) If an officer, employee, contractor or agent of the Band becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the chief executive officer or the Chair of the Finance Committee.

Inquiry into Report

88.(1) If a report is made to the chief executive officer under section 87, the chief executive officer must inquire into the circumstances reported and report the findings to the Finance Committee as soon as practicable.

(2) If a report is made to the Chair of the Finance Committee under section 87, the Chair must inquire into the circumstances reported and report the findings to the Finance Committee as soon as practicable.

(3) The Finance Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance Committee under this section including the Committee's recommendations, if any.

Protection of Parties

89.(1) All reasonable steps must be taken by the chief executive officer, the members of the Finance Committee and the Council to ensure that the identity of the person who makes a report under section 87 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 87 must not be subjected to any form of reprisal by the Band or by a Councillor, officer, employee, contractor or agent of the Band as a result of making that report.

Laws – FSMA, s.5 and s.9
 Lois – LGFSPN, art. 5 et 9

(3) The chief executive officer and the Chair of the Finance Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions for

(a) the recording and safeguarding of reports made under section 87 and any records prepared during the inquiry or investigation into those reports;

(b) the inquiry or investigation into reports made under section 87; and

(c) the fair treatment of a person against whom a report has been made under section 87.

Liability for Improper Use of Money

90.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this law or to a local revenue law is personally liable to the Band for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Band and the officer or employee was guilty of dishonesty, negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Band under subsection (1) may be recovered for the Band by the Band, a member of the Band or a person who holds a security under a borrowing made by the Band.

(4) It is a good defence to any action brought against an officer or employee of the Band for unauthorized expenditure, investment or use of the Band's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification Against Proceedings

91.(1) Subject to subsection (2), the Council may, by resolution, provide an indemnity to a named representative of the Band, a category of representatives of the Band or all representatives of the Band in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of the conviction of a representative of the Band for an offence, unless the offence is a strict or absolute liability offence.

Periodic Review of Law

92. At least six months before the expiry of a Financial Management System Certificate issued by the FMB, the Finance Committee, working with the chief executive officer, the finance manager and the tax administrator, must conduct a review of this law

- (a) to determine if it facilitates effective and sound financial administration of the Band; and
- (b) to identify any amendments to this law that may better serve this objective.

Provision of Law to FNFA

93. As soon as practical after the FMB approves this law, the Council must provide a copy of this law to the FNFA.

Coming Into Force

94. This law comes into force the day after it receives final approval by the FMB, pursuant to section 9 of the *First Nations Fiscal and Statistical Management Act*.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of October, 2011, at Sts'ailes in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Willie Charlie]

 Chief Willie Charlie

[Jason Felix]

 Councillor Jason Felix

[Tim Felix]

 Councillor Tim Felix

 Councillor Ralph Leon

[Harvey Paul]

 Councillor Harvey Paul

[Sherry Point]

 Councillor Sherry Point

[Cheryl Charlie]

 Councillor Cheryl Charlie

[Kelsey Charlie]

 Councillor Kelsey Charlie

[Lloyd Charlie]

 Councillor Lloyd Charlie

[Terry Felix]

 Councillor Terry Felix

Laws – FSMA, s.5 and s.9
 Lois – LGFSPN, art. 5 et 9

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest**PART I
INTERPRETATION****Interpretation**

1.(1) In this Schedule, “this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meaning as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all Councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the Councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph 2(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A Councillor must file a written disclosure of the following information with the chief executive officer:

- (a) the names of the Councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the Councillor and the Councillor’s spouse;
- (c) real property owned by the Councillor or the Councillor’s spouse; and
- (d) business interests and material investments of the Councillor or the Councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A Councillor must file a written disclosure under subsection 2 on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the Councillor holds office.

(4) The chief executive officer must establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the chief executive officer must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A Councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that Councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor in the exercise of the Councillor's powers or performance of the Councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the Councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one hundred dollars (\$100.00) is given to a Councillor or a person referred to in subsection (1), the Councillor must make a written disclosure of the gift to the chief executive officer under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a Councillor becomes aware of circumstances in which the Councillor has a conflict of interest, the Councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A Councillor must leave any part of a Council meeting where the circumstances in which the Councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Councillor's disclosure under subsection (1) and note the Councillor's absence from the Council meeting when the circumstances in which the Councillor has a conflict of interest were being discussed or voted on.

(4) A Councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(5) A Councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the Councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a Councillor are considered to be references to a member of a Council committee; and

- (b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

- 11.** This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The chief executive officer must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the chief executive officer or, in the case of the chief executive officer, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the chief executive officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

- (i) normal exchanges common to business relationships, or
- (ii) normal exchanges common at public cultural events of the First Nation;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the chief executive officer or, in the case of the chief executive officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee’s private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

Laws – FSMA, s.5 and s.9
 Lois – LGFSPN, art. 5 et 9

PART IV

CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a Councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes

aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

TK'EMLÚPS TE SECWÉPEMC
ANNUAL EXPENDITURE LAW, 2012

[Effective June 1, 2012]

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 Tk'emlúps te Secwépehc has enacted the *Kamloops Indian Band Property Assessment Law, 2008* and the *Kamloops Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and; 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 Tk'emlúps te Secwépehc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépehc Annual Expenditure Law, 2012*.

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 *Kamloops Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Tk'emlúps te Secwépehc, 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 *Kamloops Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012, and ending March 31, 2013, is attached as Schedules A-D 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 29th day of May, 2012, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Shane Gottfriedson]

Chief Shane Gottfriedson

[Fred Seymour]

Councillor Fred Seymour

Councillor Connie Leonard

[George Casimir]

Councillor George Casimir

[Jeanette Jules]

Councillor Jeanette Jules

[Rosanne Casimir]

Councillor Rosanne Casimir

[D Paul]

Councillor Dolan Paul

[Evelyn Camille]

Councillor Evelyn Camille

SCHEDULE A
ANNUAL BUDGET

REVENUES

1.	Local revenues for current fiscal year:	\$5,354,796
a.	Property Tax	\$5,240,171
b.	Penalty & Interest	\$114,625
2.	Other Revenue	\$284,145
a.	CN Grant in Lieu of Tax	\$126,689
b.	BC Hydro FNCDF Agreement	\$42,553
c.	Other revenue	\$114,903

TOTAL REVENUES **\$5,638,941**

EXPENDITURES

District 1 (Schedule B)	\$3,660,204
District 2 (Schedule C)	\$86,337
District 3 (Schedule D)	\$1,892,400

TOTAL EXPENDITURES **\$5,638,941**

BALANCE **\$0**

SCHEDULE B – EXPENDITURES

DISTRICT 1

(KIB GENERAL & COMBINED)

General Government Expenditures		\$633,543.
a. Executive and Legislature	\$11,992	
b. General Administrative	\$498,839	
c. Other Fiscal Services (BCA)	\$22,226.	
d. Other General Government	\$100,486	
Protection Services		\$285,270.
a. Firefighting	\$279,245.	
b. Railway Crossing Mntce	\$6,025	
Transportation and Communication		\$636,203.
a. Other Transportation and Communication	\$636,203.	
Recreation and Cultural Services		\$229,391.
a. Recreation	\$148,128.	
b. Culture	\$81,263.	
Community Development		\$1,284,382.
a. Education	\$152,320.	
b. Housing	\$279,614.	
c. Economic Development Program	\$207,091.	
d. Heritage Protection – Rights & Title	\$645,358	
Other Services		\$325,779.
a. Social Programs and Assistance	\$156,686.	
b. Other Service	\$169,093.	
Fiscal Services		\$470.
a. Other Debt Charges	\$470.	
Grants:		\$134,693.
a. Financial Need Grant(s)	\$134,693	
Contingency Fund		\$29,320.
Local Development Servicing Agreements		\$101,152.
a. Tagish	\$35,872.	
b. G&M Trailer Court	\$21,137.	

c. Windchimes	\$6,975.
d. Silver Sage Trailer Park	\$8,931.
e. Sage Meadows Mobile Home Park	\$7,762.
f. 7-Mile	\$20,475.

TOTAL EXPENDITURES

\$3,660,204.

Note: The Tk'emlúps te Secwépemc 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:

Fire Protection Agreement	\$279,245.
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SCHEDULE C – EXPENDITURES

DISTRICT 2

(Paul Lake)

General Government Expenditures		\$17,041
a. General Administrative	\$15,786.	
b. Other Fiscal Services (BCA)	\$1,255.	
Grants:		\$37,750.
a. Financial Need Grant(s) (FNG)	\$37,750.	
Contingency Fund		\$1,579.
Local Development Servicing Agreement		<u>\$29,967.</u>
TOTAL EXPENDITURES		\$86,337.

SCHEDULE D – EXPENDITURES

DISTRICT 3

(Sun Rivers)

General Government Expenditures		\$262,368.
a. General Administrative	\$244,584.	
b. Other Fiscal Services (BCA)	\$17,784.	
Protection Services		\$547,141.
a. Firefighting	\$547,141.	
Fiscal Services		\$152,600.
a. City Service User Fee	\$152,600.	
Grants:		\$276,815.
a. Financial Need Grant(s)	\$276,815.	
Contingency Fund		\$24,458.
Local Development Servicing Agreements		\$629,018.
TOTAL EXPENDITURES		\$1,892,400.

Note: The Tk'emlúps te Secwépemc 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:

Fire Protection Agreement	\$547,141
San-Sewer Agreement	\$152,600.

**TK'EMLÚPS TE SECWÉPEMC
ANNUAL RATES LAW, 2012**

[Effective June 1, 2012]

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 Tk'emlúps te Secwépehc has enacted the *Kamloops Indian Band Property Assessment Law, 2008* and the *Kamloops Indian Band Property Taxation Law, 2008*, 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 Tk'emlúps te Secwépehc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépehc Annual Rates Law, 2012*.

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 *Kamloops Indian Band Property Assessment Law, 2008*;

“First Nation” means the Tk'emlúps te Secwépehc, 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 *Kamloops Indian Band Property Taxation Law, 2008*.

3. Further to subsection 11(2) of the Taxation Law, the reserve is divided for the 2012 taxation year into three districts for the purposes of setting tax rates, namely

a) District 1, being all of the reserve not within Districts 2 and 3;

b) District 2, being all lands within Parcel GK Plan 59451 CLSR and all lands within Lot 154 Plan 79591 CLSR;

c) District 3, being all lands within Lot 152 Plan 78619 CLSR.

4. Taxes levied pursuant to the Taxation Law for the taxation year 2012 shall be determined by imposing the rates set out in the Schedules A – C upon the assessed value of all taxable property in each property class in each of the three districts.

5. Notwithstanding section 4, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$ 350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$ 350.00) for the taxation year.

6. 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.

7. 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.

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

9. 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.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. 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 29th day of May, 2012, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Shane Gottfriedson]

Chief Shane Gottfriedson

[Fred Seymour]

Councillor Fred Seymour

Councillor Connie Leonard

[George Casimir]

Councillor George Casimir

[Jeanette Jules]

Councillor Jeanette Jules

[Rosanne Casimir]

Councillor Rosanne Casimir

[D Paul]

Councillor Dolan Paul

[Evelyn Camille]

Councillor Evelyn Camille

SCHEDULE A
DISTRICT 1
(KIB GENERAL)

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	8.01134
Class 2 - Utilities	30.7661
Class 5 - Light Industry	22.94325
Class 6 - Business and Other	23.53859
Class 8 - Recreational Property/Non-Profit Organization	7.36347

SCHEDULE B

DISTRICT 2

(Paul Lake)

PROPERTY CLASS

RATE PER \$1,000
Assessed Value

Class 1 - Residential

7.3748

SCHEDULE C

DISTRICT 3

(Sun Rivers)

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	8.0592
Class 6 - Business and Other	22.7691
Class 8 - Recreational Property/Non-Profit Organization	16.3653

**TSARTLIP FIRST NATION
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 8, 2012]

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 Tsartlip 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 Tsartlip First Nation duly enacts as follows:

1. This Law may be cited as the *Tsartlip First Nation Annual Expenditure Law, 2012*.

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 *Tsartlip First Nation Property Assessment Law, 2012*;

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

“First Nation” means the Tsartlip 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 *Tsartlip First Nation Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012 and ending March 31, 2013, 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 [1st] day of [June], 2012, at [#1 Boatramp Rd. Brentwood Bay], in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief I.W. Morris

[Paul R. Sam]

Councillor Paul R. Sam

Councillor Joni Olsen

[Verna Ellsworth]

Councillor Verna Ellsworth

[Alec Sam]

Councillor Alec Sam

Laws – FSMA, s.5 and s.9
Lois – LGFSFN, art. 5 et 9

[Simon Smith, Jr.]

Councillor Simon Smith, Jr.

[William Morris]

Councillor William Morris

Councillor Curtis Olsen

Councillor Philip Tom

Councillor Gordon Elliott

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 19,650.00
TOTAL REVENUES	\$ 19,650.00

EXPENDITURES

1. General Government Expenditures	1500.00
a. Executive and Legislative	3000.00
b. General Administrative	750.00
c. Other General Government	
2. Protection Services	725.00
a. Policing	1000.00
b. Firefighting	1200.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	675.00
b. Snow and Ice Removal	500.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	1500.00
b. Culture	1500.00
c. Other Recreation and Culture	
5. Community Development	
a. Education	500.00
b. Housing	
c. Planning and Zoning	
d. Community Planning	500.00
e. Economic Development Program	500.00

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	750.00
c.	Garbage Waste Collection and Disposal	500.00
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	500.00
b.	Social Programs and Assistance	350.00
c.	Agriculture	
d.	Tourism	
e.	Trade and Industry	
f.	Other Service	
9.	Taxes Collected for Other Governments	1250.00
10.	Grants:	
a.	Home owner grant equivalents:	2250.00
11.	Contingency Amounts	200.00
	TOTAL EXPENDITURES	\$ 19650.00
	BALANCE	\$ 0.00

**TSARTLIP FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective June 8, 2012]

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 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 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 Tsartlip First Nation duly enacts as follows:

1. This Law may be cited as the *Tsartlip First Nation Annual Rates Law, 2012*.
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 *Tsartlip First Nation Property Assessment Law, 2012*;

“First Nation” means the Tsartlip 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 *Tsartlip First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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, and subject to section 5, where the amount of the tax levied on a class 1 residential taxable property in the taxation year is less than three hundred and fifty dollars (\$350), then the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding sections 3 and 4, where the amount levied on taxable property in the taxation year is less than one hundred dollars (\$100):

- (a) in any property class other than class 1 residential, or
- (b) in the class 1 residential property class and the taxpayer for that taxable property is at least sixty-five (65) years of age,

then the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

6. 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.

7. 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.

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

9. 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.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. 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 [1] day of [June] , 2012, at [#1 Boatramp Rd. Brentwood Bay] , in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief I.W. Morris

[Paul R. Sam]
Councillor Paul R. Sam

Councillor Joni Olsen

[Verna Ellsworth]
Councillor Verna Ellsworth

[Alec Sam]
Councillor Alec Sam

[Simon Smith, Jr.]

Councillor Simon Smith, Jr.

[William Morris]

Councillor William Morris

Councillor Curtis Olsen

Councillor Philip Tom

Councillor Gordon Elliott

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 - Residential	6.45334
Class 2 - Utilities	38.16111
Class 6 - Business and Other	16.91135
Class 7 - Forest Land	00.00
Class 8 - Recreational Property/Non-Profit Organization	13.39501
Class 9 - Farm	9.21090

**TSAWOUT FIRST NATION
ANNUAL EXPENDITURE LAW, 2012**

[Effective May 15, 2012]

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 Tsawout First Nation has enacted the *Tsawout First Nation Property Assessment Law, 2008* and the *Tsawout First Nation Property Taxation Law, 2008*, 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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Expenditure Law, 2012*.

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 *Tsawout First Nation Property Assessment Law, 2008*;

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

“First Nation” means the Tsawout 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 *Tsawout First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012 and ending March 31, 2013, 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 the 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 amount 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 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 [May], 2012, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of (5) members of Council

[Harvey Underwood]

Chief Harvey Underwood

[Louis Claxton]

Louis Claxton

Allan Claxton

[Stanley Sam]

Stanley Sam

[Toby Joseph]

Toby Joseph

[Antoine Underwood]

Antoine Underwood

E. Samantha Etzel

[George David Underwood]

George David Underwood

SCHEDULE
ANNUAL BUDGET

Tsawout First Nation

General Government Expenditures	
Executive and Legislative	70,000.00
General Administrative	120,000.00
Transportation	
Roads and Streets	35,000.00
Snow and Ice Removal	5,000.00
Recreation and Cultural Services	
Recreation	25,000.00
Culture	35,000.00
Other Recreation and Culture	55,000.00
Community Development	
Community Planning	
Beautification	
Environment Health Services	
Water Purification & Supply	
Sewage Collection & Disposal	
Fiscal Services	
Other Debt Charges	150,000.00
Other Fiscal Services	
Other Services	
General Service Agreement	98,000.00
CRD General	35,000.00
CRD Hospital	44,000.00
BC Assessment Authority	15,000.00
Tax Appeals	7,500.00
Protection Services	
Mosquito Control	18,000.00
Animal Control	6,000.00
	<u>718,500.00</u>
Sub-Total Budget	\$718,500.00
Contingency	\$24,495.00
Home Owner	\$372,385.00
Special Tax Expense	\$0.00
Total Expenditures	<u>\$1,115,380.00</u>
Property Tax Revenue	\$1,033,780.00
Other Revenue	\$81,600.00
Special Tax Revenue	\$0.00
Total Revenue	<u>\$1,115,380.00</u>
Balance	<u>\$0.00</u>

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:

1. DISTRICT OF CENTRAL SAANICH GENERAL SERVICE AGREEMENT	\$98,000
2. CAPITAL REGIONAL DISTRICT GENERAL SERVICE AGREEMENT	\$35,000
3. CAPITAL REGIONAL DISTRICT HOSPITAL SERVICE AGREEMENT	\$44,000

Note: This Budget includes the attached Appendix.

Appendix A**Reserve Fund Balances**

1. Sewer Replacement Reserve Fund

Beginning balance as of April 1, 2012: **125,000.00**

Transfers out

I. to local revenue account:

ii. to _____ reserve fund: **00.00**

Transfers in

I. from local revenue account:

ii. from _____ reserve fund: **00.00**Ending balance as of March 31, 2013: **125,000.00**

2. Water Replacement Reserve Fund

Beginning balance as of April 1, 2012: **00.00**

Transfers out

I) to local revenue account:

ii) to _____ reserve fund. **00.00**

Transfers in

I) from local revenue account

ii) from _____ reserve fund: **00.00**Ending balance as of March 31, 2013 **00.00**

**TSAWOUT FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective May 15, 2012]

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 Tsawout First Nation has enacted the *Tsawout First Nation Property Assessment Law, 2008* and the *Tsawout First Nation Property Taxation Law, 2008*, 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 Tsawout First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Rates Law, 2012*.
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 *Tsawout First Nation Property Assessment Law, 2008*;

“First Nation” means the Tsawout First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law made 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 *Tsawout First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 section 3, where:

- a) the amount of the tax levied on Class I taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

[Antoine Underwood]

Antoine Underwood

E. Samantha Etzel

[George David Underwood]

George David Underwood

SCHEDULE
2012 TAX RATES

PROPERTY CLASS	RATE PER
Class 1 - Residential	6.8175
Class 2 - Utilities	35.8453
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	19.3989
Class 7 - Forest Land	0
Class 8 - Recreational Property /Non-Profit Organization	13.300
Class 9 - Farm	0

**TZEACHTEN FIRST NATION
ANNUAL EXPENDITURE LAW, 2012**

[Effective June 1, 2012]

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 Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Expenditure Law, 2012*.

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 *Tzeachten First Nation Property Assessment Law, 2010*;

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

“First Nation” means the Tzeachten 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 *Tzeachten First Nation Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, and ending March 31, 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. Pursuant to section 12.1 of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.

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 Schedules 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 22th day of May, 2012, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Glenda Campbell]

Chief Glenda Campbell

[Cathy Hall]

Councilor Cathy Hall

[Anthony Malloway]

Councilor Anthony Malloway

[M Williams]

Councilor Lawrence Roberts

Councilor Melanie Williams

SCHEDULE I
ANNUAL BUDGET

General Government Expenditures	
Executive and Legislative	\$30,000.00
General Administration	\$62,600.00
Other General Government	\$177,000.00
Taxation Database & Systems	\$4,500.00
Recreation and Cultural Services	
Recreation	\$125,000.00
Community Development	
Beautification	\$34,699.86
Fiscal Services	
Interest Payments to the First Nations Finance Authority	\$39,000.00
Debt Payments to the First nations Finance Authority	\$23,000.00
Other Fiscal Services (BCAA)	\$16,809.52
Municipal Tax Service Agreement	\$889,239.73
Sub-Total Budget	\$1,401,849.11
Contingency	\$20,000.00
HOG/ADG	\$595,134.91
Total Budget	\$2,016,984.02
Property Tax Revenue	\$2,010,284.02
Other Revenue	\$6,700.00
Total Revenue	\$2,016,984.02
Balance	\$0

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved:

Provincial Home Owner Grant equivalents:

Regular \$570 maximum;

Senior \$845 maximum.

**TZEACHTEN FIRST NATION
ANNUAL RATES LAW, 2012**

[Effective June 1, 2012]

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 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 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 Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Rates Law, 2012*.

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 *Tzeachten First Nation Property Assessment Law, 2010*;

“First Nation” means the Tzeachten 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 *Tzeachten First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2012 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 22nd day of May, 2012, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Glenda Campbell]

Chief Glenda Campbell

[Cathy Hall]

Councilor Cathy Hall

[Anthony Malloway]

Councilor Anthony Malloway

[M Williams]

Councilor Lawrence Roberts

Councilor Melanie Williams

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	7.46295	7.65994
Class 2 - Utilities	56.73422	58.48638
Class 4 - Major Industry	0.0	0.0
Class 5 - Light Industry	17.38237	17.79666
Class 6 - Business and Other	17.14733	17.56519
Class 7 - Forest Land	22.50791	23.32201
Class 8 - Recreational Property/Non-Profit Organization	7.28558	7.43530
Class 9 - Farm	22.54420	23.19827

MEMBERTOU
FINANCIAL ADMINISTRATION LAW, 2012

[Effective date*]

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal and Statistical Management Act* the council of a first nation may make laws respecting the financial administration of the first nation; and

* The “Coming into Force” section of this Law details how the Law is to come into force. Be advised that the First Nations Financial Management Board issued compliance approval of this Law on March 1, 2012.

B. The Council of Membertou considers it to be in the best interests of Membertou to make a law for such purposes;

NOW THEREFORE the Council of the Membertou enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Membertou Financial Administration Law, 2012*.

**PART II
INTERPRETATION AND APPLICATION**

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the First Nations Fiscal and Statistical Management Act;

“annual budget” means the annual budget of Membertou that has been approved by the Council;

“annual financial statements” means the annual financial statements of Membertou referred to in Division 7 of Part III;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of Membertou appointed under section 73;

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

“Board standards” means the standards established from time to time by the Board under the Act;

“chief executive officer” means the person appointed chief executive officer under section 18;

“chief financial officer” means the person appointed chief financial officer under section 19;

“code” means a code adopted by Membertou under the *First Nations Land Management Act*;

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

“Commission standards” means the standards established from time to time by the Commission under the Act;

“Council” means the Council of Membertou;

“councillor” means a member of the Council of Membertou;

“dependent” means, in relation to an individual,

- (a) the individual’s spouse,
- (b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,
- (c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or
- (d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse.

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of Membertou;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Membertou’s financial statements;

“financial records” means all records respecting the financial administration of Membertou, including the minutes of meetings of the Council and the Finance and Audit Committee;

“fiscal year” means the fiscal year of Membertou set out in section 24;

“GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“local revenue law” means a local revenue law made by Membertou under the Act;

“local revenues” means money raised under a local revenue law;

“Membertou’s financial assets” means all money and other financial assets of Membertou;

“Membertou law” means any law, including any by-law or code, of Membertou made by the Council or the membership of Membertou;

“Membertou’s records” means all records of the Membertou respecting its governance, management, operations and financial administration;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the chief executive officer, chief financial officer, tax administrator and any other employee of Membertou designated by the Council as an officer;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of Membertou,
- (b) any corporation in which Membertou has a material interest or that is controlled by Membertou,
- (c) any partnership in which Membertou or another related body of Membertou is a partner, or
- (d) a trust of Membertou;

“special purpose report” means a report described in subsection 71(4);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the tax administrator appointed under Membertou’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meaning as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is published in the Membertou community newsletter.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law, the public notice must be published at least ten (10) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;
- (c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;
- (d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another Membertou law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of Membertou.

PART III
ADMINISTRATION

Division 1 – Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of Membertou whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Membertou law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

- (a) the approval of Council policies, procedures or directions;
- (b) the appointment of members and chair of the Finance and Audit Committee;
- (c) the approval of budgets and financial statements of Membertou; and
- (d) the approval of borrowing of Membertou.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of Membertou.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of Membertou that are in conflict with this Law, the Act, or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make the relevant policy, procedure or direction available to any person who is required to act in accordance with it or who may be directly affected by it.

Reporting of Remuneration, Expenses and Contracts

10.(1) Subject to applicable provincial and federal privacy laws, annually the chief financial officer must prepare a report separately listing the following information:

- (a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services,

paid or provided by Membertou to a councillor and the dependents of the councillor;

(b) any contracts between Membertou and a councillor and between Membertou and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by Membertou to the chief executive officer and the dependents of the chief executive officer; and

(d) any contracts between Membertou and the chief executive officer and between Membertou and a dependent of the chief executive officer for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of Membertou;

(b) under a program or service universally accessible to all members of Membertou on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division 2 – Finance and Audit Committee

Interpretation

11. In this Division, “Committee” means the Finance and Audit Committee.

Committee Established

12.(1) The Finance and Audit Committee of Membertou is established.

(2) The Council must appoint not fewer than three (3) members of the Committee, a majority of whom must have financial competency.

(3) At least twenty-five percent (25%) of the Committee members must be councillors.

(4) Subject to subsection (5), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(5) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

Chair and Vice-chair

13.(1) The Council must appoint a councillor as the chair of the Committee;

(2) The Committee members may appoint one of their members who is a councillor as vice-chair of the Committee.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the chief executive officer and the chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief executive officer or the chief financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the chief executive officer or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the chief executive officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of Membertou:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

- (ii) operational plans, projections and priorities,
 - (iii) business plans, projections and priorities, and
 - (iv) financial plans, projections and priorities;
- (b) review draft annual budgets and recommend them to the Council for approval;
- (c) on an ongoing basis, monitor the financial performance of Membertou against the budget and report any significant variations to the Council; and
- (d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of Membertou that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of Membertou:

- (a) make recommendations to the Council on the selection, engagement and performance of an auditor;
- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to the Council on the planning, conduct and results of audit activities;
- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the councillors, officers and employees of Membertou;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 102 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of Membertou:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of Membertou's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in Membertou's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of Membertou's financial assets, including debts owed to Membertou;
- (g) to review and report to the Council on Membertou's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;
- (i) to monitor compliance with the legal obligations of Membertou, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of Membertou's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 – Officers and Employees

Chief Executive Officer

18.(1) The Council must appoint a person as chief executive officer of Membertou and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief executive officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Membertou, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of Membertou;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of Membertou;
- (c) to hire the employees of Membertou, as the chief executive officer considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of Membertou;
- (e) to oversee and administer the contracts of Membertou;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (c) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the chief executive officer under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief executive officer's duties specified in this Law.

(3) The chief executive officer may assign the performance of any of the chief executive officer's duties or functions

- (a) to an officer or employee of Membertou; and
- (b) with the approval of the Council, to a contractor or agent of Membertou.

(4) Any assignment of duties or functions under subsection (3) does not relieve the chief executive officer of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19.(1) The Council must appoint a person as chief financial officer of Membertou and may set the terms and conditions of that appointment.

(2) Reporting to the chief executive officer, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of Membertou, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

- (b) to administer and maintain the accounts of Membertou, including the local revenue account;
 - (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting Membertou's local revenue account;
 - (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
 - (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
 - (f) to actively monitor compliance with any agreements and funding arrangements entered into by Membertou;
 - (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
 - (h) to administer and supervise the maintenance of the records of all receipts and expenditures of Membertou to facilitate the annual audit;
 - (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of Membertou, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;
 - (j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;
 - (k) to evaluate the financial administration systems of Membertou and recommend improvements;
 - (l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
 - (m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;
 - (n) to perform any other duties of the chief financial officer under this Law; and
 - (o) to carry out any other activities specified by the chief executive officer that are not inconsistent with the chief financial officer's duties under this Law.
- (3) With the approval of the chief executive officer, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor or agent of Membertou, but

this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the chief executive officer in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the chief executive officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of Membertou, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of Membertou.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of Membertou;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
 - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and Membertou,
 - (ii) the chief executive officer, the chief financial officer, the tax administrator and other officers of Membertou, and
 - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the chief executive officer must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of Membertou and a member of Membertou.

(4) In the course of discharging his or her responsibilities under this Law, the chief executive officer must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that Membertou hires or retains qualified and competent personnel to carry out the financial administration activities of Membertou.

Division 4 – Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of Membertou, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of Membertou;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined upon independent investigation or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

(3) The Council must make policies or procedures in respect of the independent investigation of an alleged contravention of this section by a Councillor.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of Membertou;
- (b) a person acting under the delegated authority of the Council or Membertou; or
- (c) a member of a committee of the Council or Membertou who is not a councillor.

(2) A person is exercising a power, duty or responsibility relating to the financial administration of Membertou, that person must

- (a) comply with this Law, the Act, any other applicable Membertou law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

- (3) The Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of Membertou;
 - (b) the terms of every contract of a contractor of Membertou;
 - (c) the terms of appointment of every member of a committee who is not a councillor; and
 - (d) the terms of appointment of every agent of Membertou.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer or employee may be disciplined, including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of a committee may be revoked; or
 - (d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 – Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of Membertou is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (d) in respect of projected expenditures, sets out separate amounts for payments, including payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset replacement account;
- (f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which Membertou is responsible and must identify

(a) each anticipated source of revenue and estimate the amount of revenue from each of these sources, including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;

(b) each anticipated category of expenditure and estimate the amount of expenditure for each category, including those for payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from Membertou's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from Membertou's lands.

(3) In subsection (2), "natural resources" means any material on or under Membertou's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for Membertou for the next fiscal year.

(4) On or before June 15 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting Membertou's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting Membertou's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting Membertou's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

- (a) the multi-year financial plan of Membertou demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) the deficit does not have a negative impact on the credit worthiness of Membertou.

Amendments to Annual Budgets

29.(1) The annual budget of Membertou must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of Membertou or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of Membertou.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of an annual budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Member Information

31.(1) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the annual budget, including any component of the annual budget respecting Membertou's local revenue account;
- (b) the multi-year financial plan;
- (c) budget deficits or extraordinary expenditures;
- (d) an amendment to the annual budget.

(2) Members of Membertou may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 – Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of Membertou unless the account is

- (a) in the name of Membertou;
- (b) opened in a financial institution; and
- (c) authorized by the chief executive officer or the chief financial officer.

(2) Membertou must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if Membertou has money held in trust;
- (d) a land and resources account for money from revenues from Membertou's lands; and
- (e) a tangible capital asset replacement account for money set aside for the purposes of section 85.

(3) Membertou may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage Membertou's financial assets.

Accounts Management

33.(1) The chief financial officer must ensure the safekeeping of all money received by Membertou.

- (2) The chief financial officer
 - (a) must deposit all money received by Membertou as soon as practicable into the appropriate accounts described in section 32; and
 - (b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 – Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset replacement account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. Membertou must not enter into an agreement or undertaking that requires Membertou to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The chief executive officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Membertou law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the annual budget to include the expenditure.

(4) Subsection (1) does not give the chief executive officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in an annual budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by Membertou in relation to an appropriation must not exceed the amount specified in the annual budget for Membertou for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments After Fiscal Year-end

39.(1) Money appropriated in a annual budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a receiving report certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The chief executive officer or chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41.(1) Payments by Membertou may be made by credit card, cheque, draft, electronic transfer or other similar instrument.

(2) The Council must establish policies and procedures for the authorization of payments by credit card, cheque, draft, electronic transfer or other similar instrument.

Division 4 – General Matters**Advances**

42.(1) The chief executive officer or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If Membertou withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by Membertou as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset replacement account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
 - (a) a trust account must be retained in that account;
 - (b) the local revenue account must be retained in that account; and
 - (c) the tangible capital asset replacement account must be retained in that account.

(3) Subject to the *Interest Act*, Membertou may charge interest at a rate set from time to time by the Council on any debts or payments owed to Membertou that are overdue.

Refunds

46.(1) Money received by Membertou that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to Membertou may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to Membertou may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset replacement account at the end of the fiscal year must be retained in that account.

Division 5 – Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, Membertou must not borrow money or grant security.

(2) Subject to this Law, if Membertou is authorized in this Law to borrow money or grant security, the Council may authorize the chief financial officer to borrow money or grant security in the name of Membertou

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) Membertou may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the annual budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) Membertou may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) Membertou may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of Membertou.

Financial Agreements

52.(1) Membertou may enter into the following agreements in the name of Membertou:

- (a) for the purpose of efficient management of Membertou's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of Membertou's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of Membertou.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, Membertou may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if Membertou becomes a borrowing member.

(2) Membertou shall not obtain long-term financing secured by local revenues from any person other than the First Nations Finance Authority.

(3) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

Borrowing for New Capital Projects

55.(1) The Council must post a public notice informing members of Membertou of proposed borrowing for new capital projects described in section 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of Membertou may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, Membertou may borrow money that is required for the repayment or refinancing of any debt of Membertou, other than a debt in relation to money borrowed under subsection 53(1) or a debt owed to First Nations Finance Authority.

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by Membertou for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by Membertou and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by Membertou must be signed by a councillor designated by the Council and by the chief executive officer or the chief financial officer.

(2) A security granted by Membertou in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Membertou's operations.

Division 6 – Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2), (3) and (4), Membertou must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) Membertou may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, Membertou's lands or lands owned in fee simple by or in trust for Membertou, or

(ii) any other property of Membertou.

(3) Membertou may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for Membertou; or

(b) do not otherwise expose Membertou's financial assets, property or resources to significant risk.

(4) Membertou must not carry on business as a proprietor unless the Council has considered the report of the chief financial officer under subsection (5).

(5) Before the Council authorizes Membertou to carry on business as a proprietor, the chief financial officer must prepare a report for Council identifying

(a) any material liability for Membertou; and

(b) any exposure of Membertou financial assets, property or resources to significant risk.

Guarantees and Indemnities

61.(1) Membertou must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of Membertou to honour the guarantee should it be required to do so.

(3) Membertou must not give an indemnity unless it is

(a) authorized under section 101;

(b) necessary and incidental to and included in another agreement to which Membertou is a party; or

(c) in relation to a security granted by Membertou that is authorized under this Law or another Membertou law.

(4) Subject to a resolution described in section 101, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of Membertou and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by Membertou.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, Membertou must not invest Membertou's financial assets.

(2) If Membertou is authorized in this Law to invest Membertou's financial assets, the Council may authorize the chief financial officer to invest Membertou's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by Membertou in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any class of investments permitted under an Act of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by Membertou as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of Membertou's lands are located.

(3) If Membertou has established an investment account under section 32, Membertou may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which Membertou is a shareholder;

(b) a trust in which Membertou is a beneficiary; or

(c) a limited partnership in which Membertou is a partner.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nation's Finance Authority.

Investments in Membertou Member Activities

64. The Band must not make a loan to any third party including to a member of the Band or to an entity in which a member of the Band has an interest.

Administration of Investments

65.(1) If Membertou is authorized to make an investment under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the chief executive officer must identify and assess any significant risks to Membertou's financial assets, Membertou's tangible capital assets as defined in Part V and the operations of Membertou.

(2) Annually, and more often if necessary, the chief executive officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of Membertou.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 – Financial Reporting

GAAP

68. All accounting practices of Membertou must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month the chief financial officer must prepare financial information respecting the financial affairs of Membertou in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year the chief financial officer must prepare financial statements for Membertou for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee; and
- (b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of Membertou for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of Membertou and its related bodies for the fiscal year;

- (b) the financial information for the local revenue account that is required to meet the Board standards respecting audit of the local revenue account; and
- (c) the revenue categories for Membertou's lands referred to in subsection 26(2).
- (4) The annual financial statements must include the following special purpose reports:
 - (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
 - (b) a report setting out the information required in section 10;
 - (c) a report setting out all debts or obligations forgiven by Membertou.
 - (d) if Membertou has a land code in force, a report setting out moneys of Membertou derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
 - (e) any other report required under the Act or an agreement.
- (5) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within sixty (60) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within seventy-five (75) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of Membertou must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) Membertou must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
 - (b) the date the auditor's successor is appointed.
- (2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.
- (3) To be eligible for appointment as the auditor of Membertou, an auditor must
- (a) be independent of Membertou, its related bodies, councillors and officers and members; and
 - (b) be a public accounting firm or public accountant
 - (i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and
 - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of Membertou are located.
- (4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances
- (a) advise Membertou in writing of the circumstances; and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of Membertou, the auditor must be given access to

- (a) all records of Membertou for examination or inspection and given copies of these records on request; and
 - (b) any councillor, officer, employee, contractor or agent of Membertou to ask any questions or request any information.
- (2) On request of the auditor, every person referred to in paragraph (1)(b) must
- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and
 - (b) provide the auditor with full information and explanation about the affairs of Membertou as necessary for the performance of the auditor's duties.

- (3) The auditor must be given notice of
 - (a) every meeting of the Finance and Audit Committee;
 - (b) every Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered; and
 - (c) every meeting of the members of Membertou where the financial administration of Membertou will be considered.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section and must be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of Membertou.

(5) The auditor may call a meeting of the Finance and Audit Committee to discuss any subject that concerns the auditor of Membertou.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

- (a) be approved by the Council;
- (b) be signed by
 - (i) the Chief of Membertou or the Council chair,
 - (ii) the chair of the Finance and Audit Committee, and
 - (iii) the chief financial officer; and
- (c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) Subject to applicable provincial and federal privacy laws, the audited annual financial statements and special purpose reports must be available for inspection by members of Membertou at the principal administrative offices of Membertou during normal business hours.

(3) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of Membertou during normal business hours.

Annual Report

77.(1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of Membertou for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of Membertou;
- (b) a progress report on any established financial objectives and performance measures of Membertou; and
- (c) the audited annual financial statements of Membertou for the previous fiscal year, including special purpose reports.

(3) The annual report referred to in subsection (1) must

- (a) be made available to the members of Membertou at the principal administrative offices of Membertou; and
- (b) be provided to the Board and First Nations Finance Authority.

Division 8 – Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of Membertou or kept, used or received by any person on behalf of Membertou are the property of Membertou.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of Membertou.

Policy and Law Manual

79.(1) The chief executive officer must prepare and maintain a current policy and law manual respecting every element of Membertou's administrative systems, including any financial administration systems referred to in this Law.

(2) If any part of the policy and law manual under subsection (1) is relevant to the performance of the position, that part must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of Membertou.

(3) If any part of the policy and law manual under subsection (1) is relevant to the performance of the services being provided by a contractor or agent of Membertou, that part of the policy and law manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The chief executive officer must ensure that Membertou prepares, maintains, stores and keeps secure all of Membertou's records that are required under this Law or any other applicable law.

(2) Membertou's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to Membertou's records.

Local Revenue Account Records

81. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of Membertou, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

Confidentiality of Information

82. All persons who have access to Membertou's records must comply with applicable provincial and federal privacy laws and all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by Membertou in its operations to ensure the integrity of Membertou's financial administration system and its database.

PART V**CAPITAL PROJECTS****Definitions**

84. In this Part:

“capital project” means the construction, rehabilitation or replacement of Membertou's tangible capital assets and any other major capital projects in which Membertou or its related bodies are investors;

“Membertou's tangible capital assets” means all non-financial assets of Membertou having physical substance that

- (a) have a current value of over ten thousand dollars (\$10,000),
- (b) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

- (c) have useful economic lives extending beyond an accounting period,
- (d) are to be used on a continuing basis, and
- (e) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of Membertou’s tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of Membertou’s tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

- (a) Membertou’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of Membertou’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of Membertou’s lands are located.

Tangible Capital Assets Replacement Fund

86. The Council must establish a tangible capital asset replacement fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the chief executive officer must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
 - (i) a comparison of expenditures to date with the project budget,
 - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
 - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The chief executive officer must establish and keep current a register of all Membertou's tangible capital assets that identifies each of these assets and includes the following information where relevant:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the chief executive officer must arrange for the inspection and review of the state of each of Membertou's tangible capital assets to establish or update the information required in sections 88(1) and 88(3).

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of Membertou's tangible capital assets for the next fiscal year;
- (b) five (5) and ten (10) and (30) year forecasts of the estimated cost for rehabilitation or replacement of Membertou's tangible capital assets;
- (c) the proposed budget for rehabilitation of Membertou's tangible capital assets for the next fiscal year, setting out
 - (i) each proposed rehabilitation project and its schedule,
 - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
 - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of Membertou's tangible capital assets for the next fiscal year setting out
 - (i) each proposed replacement project and its schedule,
 - (ii) the description of each asset to be replaced,
 - (iii) the estimated cost, including contingencies, of each proposed replacement project, and

- (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of Membertou's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The chief executive officer may retain the services of a professional engineer or other consultant to assist the chief executive officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

Member Information

92. The Council must post a notice describing each proposed capital project and each Council meeting when a proposed capital project is presented for approval.

PART VI**BORROWING MEMBER REQUIREMENTS****Application**

93. This Part applies to Membertou if it is a borrowing member as defined in the Act.

Compliance with Standards

94.(1) Membertou must comply with all the applicable Board standards.

(2) If the Council becomes aware that Membertou is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring Membertou into compliance with the Board standard.

PART VII**LAND MANAGEMENT****Application**

95. This Part applies to Membertou if it has a land code under the *First Nations Land Management Act*.

Obligations

96.(1) Membertou must comply with the *First Nations Land Management Act* and any land code made by Membertou as required or permitted under that Act.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of Membertou's land code for being accountable to members of Membertou for the management of Membertou's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

PART VIII**MISCELLANEOUS****Reports of Breaches and Financial Irregularities, etc.**

97.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of Membertou is not authorized by or under this Law or another Membertou law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Membertou,

- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of Membertou becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the chief executive officer or the chair of the Finance and Audit Committee.

Inquiry into Report

98.(1) If a report is made to the chief executive officer under subsection 97(3), the chief executive officer must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under sections 97(1) or 97(2), the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

99.(1) All reasonable steps must be taken by the chief executive officer, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 97 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 97 must not be subjected to any form of reprisal by Membertou or by a councillor, officer, employee, contractor or agent of Membertou as a result of making that report.

(3) The chief executive officer and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 97 and any records prepared during the inquiry or investigation into those reports;

- (b) for the inquiry or investigation into reports made under section 97; and
- (c) concerning the fair treatment of a person against whom a report has been made under section 97.

(5) If, upon independent investigation, it is determined that a person has not acted in good faith in making a report under section 97, the following actions may be taken

- (a) an officer or employee may be disciplined, up to and including dismissal, in accordance with policy;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; and
- (d) the appointment of an agent may be revoked.

(2) The Council must make policies or procedures in respect of the independent investigation of an alleged contravention of the requirement to act in good faith in making a report under section 97.

Liability for Improper Use of Money

100.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or Membertou's local revenue law is personally liable to Membertou for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of Membertou and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to Membertou under subsection (1) may be recovered for Membertou by Membertou, a member of Membertou or a person who holds a security under a borrowing made by Membertou.

(4) It is a good defence to any action brought against an officer or employee of Membertou for unauthorized expenditure, investment or use of Membertou's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

101.(1) In this section:

“indemnify” means to pay amounts required or incurred

- (a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“Membertou official” means a current or former councillor, officer or employee of Membertou.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named Membertou official, a category of Membertou official or all Membertou officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a Membertou official’s conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

102.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of Membertou; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must post a notice describing

(a) each proposed amendment to this Law; and

(b) each Council meeting when a proposed amendment is presented for approval.

(3) Members may attend that part of the Council meeting when the matters referred to in subsection (1) are being considered.

Provision of Law to First Nations Finance Authority

103. As soon as practical after the Board approves the Financial Administration Law of Membertou, the Council must provide a copy of the Law to the First Nations Finance Authority.

Coming into Force

104. This Law comes into force on the date it is approved by the Board under section 9 of the Act.

MEMBERTOU
BAND COUNCIL RESOLUTION
ENACTING THE
FINANCIAL ADMINISTRATION LAW

The council of the Membertou Band

Date 23 01 2012
Day Month Year

DO HEREBY RESOLVE:

SUBJECTS:

Enactment of the Membertou Financial Administration Law (Appendix A);

Request to the First Nations Financial Management Board (“FMB”) for a review of the Membertou Financial Administration Law to determine if it is in accordance with the Financial Administration Law Standards and for compliance approval of the Membertou Financial Administration Law (the “Formal Review”);

Direction to the Chief of Membertou to execute the attached certification (Appendix B);

Direction to Cedar Law to execute the attached certification (Appendix C);

Direction to Cedar Law to submit to the FMB all documentation required for a Formal Review, including Appendices A-C, and this Band Council Resolution.

WHEREAS:

- A. Membertou is named in the Schedule to the *First Nations Fiscal and Statistical Management Act* (the “Act”);
- B. The Council of Membertou has reviewed and considered the *Membertou Financial Administration Law* and considers it in the best interests of the Membertou to enact the *Membertou Financial Administration Law* and to request the FMB to review and issue compliance approval under section 9(2) of the Act.

NOW THEREFORE BE IT RESOLVED that Council, for and on behalf of Membertou hereby:

1. Confirms to the FMB that it has reviewed the FMB’s *Financial Administration Law Review Procedures* and *Financial Administration Law Standards* in effect on the date of this Band Council Resolution;
2. Approves and enacts the *Membertou Financial Administration Law* under the authority of section 9(1) of the Act;
3. Requests the FMB
 - (a) to conduct a review of the *Membertou Financial Administration*

Law to determine if it is in accordance with the FMB’s Financial Administration Law Standards, and

- (b) to issue compliance approval of the *Membertou Financial Administration Law* under section 9 of the Act;
- 4. Confirms that the *Membertou Financial Administration Law* does not come into effect until the day after the date the FMB confirms compliance approval in accordance with the FMB Financial Administration Law Standards;
- 5. Directs and authorizes the Chief of Membertou, for and on behalf of Membertou, as represented by its Council, to certify, sign and deliver to Cedar Law Appendix B confirming, among other things, the matters set out in it are true and correct in all material respects as at the date the information was provided, are not misleading or deceptive in any material respect and do not omit any material facts;
- 6. Directs and authorizes Cedar Law to certify, sign and deliver to the FMB all documents required for the Formal Review, including this Band Council Resolution, Appendices A-C, and an electronic non-PDF true copy of the *Membertou Financial Administration Law*.

Councillor Julie Christmas

[Dean Christmas]

Councillor Dean Christmas

[Johanna LaPorte]

Councillor Johanna LaPorte

Councillor Darrell Bernard

[Lee Gould]

Councillor Lee Gould

[Dan Christmas]

Councillor Dan Christmas

Councillor Allister Matthews

Councillor Robin Googoo

[Alex Christmas]

Councillor Alex Christmas

[Paul MacDonald]

Councillor Paul MacDonald

[David Marshall]

Councillor David Marshall

[Lawrence Paul]

Councillor Lawrence Paul

Laws – FSMA, s.5 and s.9
Lois – LGFSFN, art. 5 et 9

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest**PART I
INTERPRETATION****Interpretation**

1.(1) In this Schedule, “this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meaning as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the Membertou of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of Membertou and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In subsection (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) Membertou’s traditional land holding system pursuant to a band council resolution.

(2) Subject to applicable provincial and federal privacy laws, a councillor must file a written disclosure of the following information with the chief executive officer:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in subsection 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The chief executive officer must establish and maintain a register of all information disclosed by a councillor under this section and section 6 and, upon request of an Officer, employee or member of Membertou alleging a conflict of interest in relation to information contained in the register, must review the register and prepare a report to the Council of Membertou setting out the alleged conflict and any applicable information contained in the register.

Gifts and Benefits

6.(1) A councillor or a person referred to in subsections 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of Membertou;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Membertou to another person.

(3) Where a gift with a value greater than two hundred dollars (\$200.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the chief executive officer under section 5, and the gift must be treated as the property of Membertou.

(4) Subsection (3) does not apply to a gift received during a public cultural event of Membertou.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Membertou.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 0, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 0.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 0 apply to a member of a Council committee and all references in those sections to

- (a) a councillor are considered to be references to a member of a Council committee; and
- (b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

- 11.** This Part applies to all officers and employees of Membertou.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of Membertou.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The chief executive officer must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the chief executive officer or, in the case of the chief executive officer, to the chair of the Finance and Audit Committee; and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the chief executive officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
 - (i) normal exchanges common to business relationships, or
 - (ii) normal exchanges common at public cultural events of Membertou;
- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Membertou to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the chief executive officer or, in the case of the chief executive officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of Membertou.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

Membertou Property and Services

17.(1) Officers and employees must not use any personal property or services of Membertou for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of Membertou unless it is done in accordance with policies or directions of the Council.

PART IV

CONTRACTORS

Application

18.(1) This Part applies to all contractors of Membertou, other than a person who has an employment contract with Membertou.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with Membertou.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of Membertou.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

- (a) in its dealings with Membertou; and
- (b) in its dealing with any third party when the contractor is representing or acting on behalf of Membertou.

(2) A contractor must not attempt to obtain preferential treatment from Membertou by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with Membertou is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by Membertou and which the contractor becomes aware of while performing services for Membertou unless Membertou has determined not to pursue the opportunity.

Membertou Property and Services

23. If a contractor has been provided the use of any property or services of Membertou in order to perform services for Membertou, the contractor must not use the property or services for any purposes unrelated to performance of those services.

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***



H AISLA NATION
ANNUAL EXPENDITURE BY-LAW, 2011

[Effective May 8, 2012]

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation 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;

B. The Council of the Haisla Nation has enacted *Haisla Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Haisla Nation duly enacts as follows:

1. This By-law may be cited as the *Haisla Nation Annual Expenditure By-law, 2011*.

2. In this By-law:

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

“Band Council or Council” has the meaning given to that term 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;

“First Nation” means the Haisla Nation, being a band under the Act;

“By-law” means this annual expenditure law enacted under paragraph 83(2) of the Act;

“local revenues” means money raised by the First Nation under a Taxation By-law;

“property assessment and taxation by-law” means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property assessment and taxation by-law or taxation by-law; and

“Taxation By-law” means the *Haisla Nation Property Taxation and Assessment 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 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. Reserve funds are hereby established for: (a) Fire Protection Fund; (b) Haisla Dock Management Fund; and (c) Gas Bar Economic Development Fund.
7. Those amounts as are indicated in the annual budget must be credited to the following reserve funds: (a) Fire Protection Fund; (b) Haisla Dock Management Fund; and (c) Gas Bar Economic Development Fund.
8. Expenditures of local revenues must be made only in accordance with the annual budget.
9. Notwithstanding section 10 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.
10. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the *Property Assessment and Taxation By-law*.
11. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
12. 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.
13. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
14. This By-law comes into force and effect upon the approval of the Minister of Aboriginal Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 20th day of February, 2012, at Kitamaat Village, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Ellis Ross]

Ellis Ross
Chief Councillor

Lucille Harms
Deputy Chief Councillor

[Henry Amos]

Henry Amos
Councillor

Brenda Duncan
Councillor

Alex Grant Sr.
Councillor

<hr/> <p>Godfrey Grant Jr. Councillor</p>	<hr/> <p>[M Grant] Margaret Grant Councillor</p>
<hr/> <p>Keith Nyce Councillor</p>	<hr/> <p>[J Ross] Joanne Ross Councillor</p>
<hr/> <p>[Russell Ross Jr.] Russell Ross Jr. Councillor</p>	<hr/> <p>Kevin Stewart Councillor</p>

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local Revenues:	\$1,309,344.50
2. Local revenues carried over from the previous fiscal year:	\$0
3. Accumulated Deficit – Local revenues carried over from the previous fiscal year:	\$0
4. Reserve fund revenues:	\$0
TOTAL REVENUES	\$1,309,344.50

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$196,644.50
c. Other General Government	
2. Protection Services	\$
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$255,000.00
b. Snow and Ice Removal	\$100,000.00
c. Other Transportation	
4. Recreation and Cultural Services	\$
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	\$8,700.00
b. Housing	
c. Planning and Zoning	
d. Community Planning	

e. Economic Development Program	\$300,000.00
f. Heritage Protection	
g. Urban Renewal	
h. Beautification	
i. Land Rehabilitation	
j. Tourism	
k. Other Regional Planning and Development	
6. Environmental Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	\$30,000.00
c. Garbage Waste Collection and Disposal	\$70,000.00
d. Other Environmental Services	
7. Fiscal Services	\$
a. Interest Payments	
b. Other Debt Charges	
c. Other Fiscal Services	
8. Other Services	\$
a. Health	
b. Social Programs and Assistance	
c. Trade and Industry	
d. Other Service	
9. Transfers into Reserve Funds	\$349,000.00
TOTAL EXPENDITURES:	\$1,309,344.50

Note: This Budget includes an attached Appendix.

Appendix A

Reserve Fund Balances

1. Fire Protection Fund

Beginning balance as of April 1, 2011:	\$0
Transfers out	
i. to local revenue account:	\$0
ii. to _____ reserve fund:	\$0
Transfers in	
i. from local revenue account:	\$254,000.00
ii. from _____ reserve fund:	\$0
Ending balance as of March 31, 2012:	\$254,000.00

2. Haisla Dock Management Fund

Beginning balance as of April 1, 2011:	\$0
Transfers out	
i. to local revenue account:	\$0
ii. to _____ reserve fund:	\$0
Transfers in	
i. from local revenue account:	\$75,000.00
ii. from _____ reserve fund:	\$0
Ending balance as of March 31, 2012:	\$75,000.00

Reserve Fund Balances

3. Gas Bar Economic Development Fund

Beginning balance as of April 1, 2011:	\$0
Transfers out	
i. to local revenue account:	\$0
ii. to _____ reserve fund:	\$0
Transfers in	
i. from local revenue account:	\$20,000.00
ii. from _____ reserve fund:	\$0
Ending balance as of March 31, 2012:	\$20,000.00

**WESTBANK FIRST NATION
EXPENDITURE BY-LAW ANNUAL BUDGET 2012
BY-LAW NO. 12-TX-01**

[Effective May 8, 2012]

By-law to amend the *Westbank First Nation Taxation Expenditure By-law, 1995*, passed by Chief and Council the 6th day of June 1995 and by the Minister of Indian Affairs and Northern Development on the 24th day of October, 1995.

WHEREAS:

The *Westbank First Nation Expenditure By-law, 1995* was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to *Westbank First Nation Property Assessment and Taxation* enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS:

Pursuant to Section 3.2 of the *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Westbank First Nation Council will prepare the Annual Budget and will by by-law add the Annual Budget as a schedule to the enacted *Expenditure By-law*; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending By-law.

SHORT TITLE

This amending by-law may be cited as the *Expenditure By-law Annual Budget 2012*.

1. That the following Schedule *Expenditure By-law Annual Budget 2012* shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*;

PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [26th] day of [March] 2012.

[Robert Louie]

Chief Robert Louie

[Loretta Swite-Ghostkeeper]

Councillor Loretta Swite-Ghostkeeper

Councillor Michael De Guevara

[Mick Werstuik]

Councillor Mick Werstuik

[Lorrie Hogaboam]

Councillor Lorrie Hogaboam

WESTBANK FIRST NATION – PROPERTY TAXATION

BUDGET 2012/13

REVENUE

Taxation Revenue	-11,431,829	
TOTAL REVENUE		-11,431,829

Local Improvement Charge By-law 05-TX-03	-118,882	
Capital Projects Fund (LIC By-law 05-TX-03)	118,882	

TAX REQUISITION

WFN Home Owner Grants	<u>1,450,000</u>	1,450,000
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General Government Services:

Penalties & Interest	-130,000	
Interest Earned on Bank Operating	-48,000	
Misc. Revenue	-2,000	
Board of Review	56,200	
LGS administration	450,434	
Finance	467,000	
WFN General Administration	1,137,000	
Legislative	461,064	
Intergovernmental	538,700	
Advisory Council	54,550	
Community Services	10,000	
Permissive exceptions	0	
Allowance for appeals	200,000	

Total General Government Services		3,194,948
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Protective Services

Westside Fire Protection	1,076,210	
Law Enforcement	196,000	
Law Development	0	
Residential Tenancy	60,000	

Total Protective Services		1,332,210
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Recreation Services

Parks & Recreation	440,000	
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Total Recreation Services		440,000
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Collections for other Governments

BCAA	139,230	
Municipal Service Agrmt RDCO	848,127	
Municipal Service Agrmt WEST KELOWNA	396,136	
Tourism Westside	30,000	
Library Services	267,000	

Total Collections for other Governments		1,680,493
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Community Development Services

Engineering	0
Asset Management Software/Contract	25,000
Community Planning	710,000
Maintenance Services	<u>484,178</u>

Total Community Development Services**1,219,178****Fiscal Services**

Capital Projects Fund (Gallagher's Canyon)	10,000
Stabilization Fund	
Capital Projects Fund	1,145,000
Contingency Fund	-210,000
Contingency Fund	<u>1,145,000</u>

Total Fiscal Services**2,090,000****Environmental Health Services:**

Environmental Health & Emergency	<u>25,000</u>
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Total Environmental Health Services**25,000****TOTAL TAX REQUISITION****11,431,829**

WESTBANK FIRST NATION
TAX RATE SCHEDULE AMENDING BY-LAW 2012
BY-LAW NO. 12-TX-02

[Effective May 8, 2012]

WHEREAS:

The Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve lands of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

Pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending by-law;

SHORT TITLE

This amending by-law may be cited as the *Tax Rate Schedule Amending By-law 2012*.

1. That the following Schedule II - Tax Rate Schedule 2012 shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council on December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [26th] day of [March] 2012.

BY-LAWS UNDER THE INDIAN ACT
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

[Robert Louie]

Chief Robert Louie

Councillor Michael De Guevara

[Mick Werstuik]

Councillor Mick Werstuik

[Loretta Swite-Ghostkeeper]

Councillor Loretta Swite-Ghostkeeper

[Lorrie Hogaboam]

Councillor Lorrie Hogaboam

2012 TAX RATE SCHEDULE

By-law No. 12-TX-02
For the Taxation Year 2012

SCHEDULE "II"

Property Classes Within Each Taxation District
(Section 18.1(4))

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Reserves Comprising Taxation District	Property Classes	Tax Rates for the Taxation Year 2012
Taxation District	The reserve lands of the Westbank First Nation	1. Residential	6.7005
Westbank First Nation	IR#9 and IR#10	2. Utilities	34.5057
		3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	20.9055
		6. Business & Other	14.6741
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	10.2517
		9. Farm	6.7005

**ESKASONI FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW, 2012**

[Effective April 24, 2012]

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WHEREAS:

A. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

B. The Council of the Eskasoni deems it to be in the best interests of the band to make a by-law for such purposes;

NOW THEREFORE the Council of the Eskasoni duly enacts as follows:

**PART I
CITATION**

Citation

1. This By-law may be cited as the *Eskasoni Property Assessment and Taxation By-law, 2012*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this By-law:

“aquaculture property” means the land, land covered by water and complementary buildings used for aquaculture purposes, but does not include any residential property or the land used in connection with residential property;

- “assessable property” means property that is liable to assessment under this By-law;
- “assessed value” means the 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 value of property as determined in accordance with this By-law;
- “*Assessment Act*” means the *Assessment Act* R.S., c.23, s.1;
- “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 roll prepared pursuant to this By-law and includes an amended assessment roll;
- “assessor” means a person appointed by Council under subsection 3(1);
- “*Bankruptcy and Insolvency Act*” means the *Bankruptcy and Insolvency Act*, R.S.C., 1985, c. B-3;
- “base date” means the date prescribed by the Director of Assessments under the *Assessment Act* for the purposes of determining the market value of assessable property;
- “bed and breakfast establishment” means a private home in which the owner resides and provides accommodation to the travelling or vacationing public of a maximum of four (4) bedrooms and a common living room and serves breakfast of which the cost is included in the price of the accommodation;
- “Business Day” means Monday through Friday, except prescribed statutory holidays in the Province and in Canada;
- “*Cemetery and Funeral Services Act*” means the *Cemetery and Funeral Services Act*, R.S., c.62, s.1;
- “chair” means the chair of the Assessment Review Board;
- “commercial activity” means any particular transaction, act or conduct or any regular course of conduct that is of a commercial character, including the selling, bartering or leasing of donor, membership or other fundraising lists;
- “commercial property” means all property except residential and resource property;
- “complainant” means a person who commences an appeal of an assessment under this By-law;
- “*Criminal Code*” means the *Criminal Code*, R.S.C., 1985, c. C-46;
- “Council” has the meaning given to ‘Council of the band’ in section 2 of 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 66(3);
- “farming” includes tillage of the soil, growing and harvesting agricultural crops, livestock raising or exhibiting, maintaining of horses for racing, raising of poultry, fur farming, dairy farming, fruit growing and the keeping of bees, but does not include an office or employment under a person engaged in the business of farming;
- “farm property” means the land and complementary buildings used principally in the course of carrying on business of farming but does not include any residential property or the land used in connection with residential property;
- “First Nation” means Eskasoni, being a band as defined under section 2 of the *Indian Act*;
- “First Nation Corporation” means a corporation in which at least a majority of the shares are owned and controlled in trust for the sole benefit of the First Nation or all of the members of the First Nation;
- “*First Nations Land Management Act*” means the *First Nations Land Management Act*, S.C. 1999, c. 24;
- “forest property” means any land used principally in the course of carrying on business of production and harvesting trees, excluding any buildings or structures on such land used or intended to be used for residential or commercial or industrial purposes or any combination of such purposes;
- “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
- (a) any building, fixture, structure or similar thing other than land, that is included in the definition of assessable property in the *Assessment Act*, and
 - (b) utility poles and lines;
- “*Income Tax Act*” means the *Income Tax Act*, R.S.C., 1985, c. C-46;
- “*Indian Act*” means the *Indian Act*, R.S.C., 1985, c. I-5;

- “interest in land” 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 20(1) and 20(2) of the *Indian Act*;
- “Notice of Appeal” means a notice containing the information set out in Schedule VI;
- “Notice of Assessment Inspection” means a notice containing the information set out in Schedule II;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule XXIV;
- “Notice of Hearing” means a notice containing the information set out in Schedule VII;
- “Notice of Sale of a Right to Assignment of Taxable Property” 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 and Assignment of Taxable Property” 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;
- “personal information” means information about an identifiable individual, but does not include the name, title or business address or telephone number of an employee of an organization;
- “PIPEDA” means the *Personal Information Protection and Electronic Documents Act*, S.C. 2000, c. 5;
- “property” has the same meaning as “interest in land”;
- “property class” means those categories of property established in subsection 7(1) for the purposes of assessment and taxation;

- “Province” or “provincial” refers to the province of Nova Scotia;
- “registry” means any government or First Nation land registry in which interests in land are registered;
- “Request for Information by Assessor” means a notice containing the information set out in Schedule I;
- “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*;
- “residential property” means property or part thereof used or intended to be used for residential purposes but does not include the portion of a hotel or motel used for the purposes of lodging for the public or an apartment hotel;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “resource property” means
- (a) farm property;
 - (b) aquaculture property;
 - (c) forest property held by a person who holds less than fifty thousand (50,000) acres of forest property in the reserve;
 - (d) land of a municipal water utility, excluding any building or structure on that land; and
 - (e) community fishermen’s service buildings, occupied and used by boat owners who are licensed commercial fishermen, and the land used in connection with such buildings;
- “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;

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

“utility poles and lines” includes any pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, substations, conduits and mains that are used to provide electric light, power, telecommunications, broadcasting, rebroadcasting, transportation and similar services, including power wiring for production machinery up to the main electrical panels or motor control centre, those panels and that centre;

(2) In this By-law, references to a Part (e.g. Part I), section (e.g. section 2), subsection (e.g. subsection 3(1)) paragraph (e.g. paragraph 5(7)(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 in accordance with its terms.

(5) An appointment under subsection (4) is on the terms and conditions set out in the resolution.

(6) The tax administrator appointed by Council must be qualified to perform the duties and function incumbent upon those in such a position.

(7) The tax administrator’s responsibilities include the collection of taxes and the enforcement of payment under this By-law.

(8) 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.

(9) 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.

(10) The tax administrator is not bound by the information provided under subsection (9).

Application of By-law

4. This By-law applies to all interests in land within the reserve.

PART IV ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land

(a) that are subject to taxation under this By-law, including interests in land that would be non-assessable under provincial laws; and

(b) for which payments-in-lieu may be accepted by Council.

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

(3) The assessor must assess each property at its market value, such value being the amount which in the opinion of the assessor would be paid if it were sold on the base date in the open market by a willing seller to a willing buyer as if both the property and the parties were off the reserve.

(4) In forming his or her opinion under subsection (3), the assessor must have regard to the assessment of other properties, both on the reserve and in the vicinity of the reserve, to ensure that taxation falls in a uniform manner upon all residential and resource property, and in a uniform manner upon all commercial property in the reserve.

(5) Notwithstanding subsections (3) and (4), the assessment of a property must reflect the state of the property as it existed on the first day of December immediately preceding the filing of the assessment roll.

(6) Except as provided in this By-law, the assessor must make no reduction in the assessed value of a property merely because the property is subject to any lien, mortgage, lease, claim, licence or any other encumbrance.

(7) Where there is an easement or right-of-way appurtenant to any property, the assessment of the dominant tenement must be increased by the added value that in the opinion of the assessor it receives from the easement or right-of-way and the assessment of the servient tenement must be reduced by the amount that in the opinion of the assessor the value has lost because of the easement or right-of-way.

(8) Property in which there exists any life or similar tenancy or estate, arising otherwise than by a lease, must be assessed to the life tenant or person entitled to possession as if that person were the owner in fee simple off the reserve, but if the remainderman, or all the remaindermen if there are more than one (1), request

the assessor in writing to do so, the property may thereafter be assessed to the remainderman or remaindermen as if that person or persons were the owner in fee simple off the reserve.

(9) Whenever two (2) or more persons are, either as business partners, joint tenants, tenants in common or by any other kind of joint interest, the holders of any property, the names of each of them, or of so many of them as can be ascertained by diligent inquiry, must be entered on the assessment roll and the assessment may be apportioned among them to the best of the assessor's judgment or the property may be assessed as a unit to all of the holders known to the assessor.

(10) Where the holder liable to be assessed in respect of any property is unknown to the assessor, the property shall be duly assessed if entered on the assessment roll in the name of "holder unknown".

(11) When the assessor believes that the holder formerly assessed is deceased, the assessor may assess property in the name of the "Estate of _____ (giving name of deceased former holder), deceased".

(12) Property under the control of a person as executor, administrator, trustee, guardian or agent may be assessed in that person's name in his or her representative capacity, and the assessment and any subsequent proceedings must be kept separate and distinct from those based on assessment of the property held by that person in his or her own right.

(13) Where property referred to in subsection (12) is under the control of more than one (1) person, the assessor is not required to serve all of them with an Assessment Notice or any other notice required to be given, but notice given to any one of them is deemed to be notice given to all of them.

(14) The assessor must assess property that is non-assessable under provincial legislation, and must not apply any exemptions from taxation provided for in provincial legislation and standards.

(15) Except as otherwise provided in this By-law, for the purposes of assessing interests in land the assessor must use:

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

Assessment and Valuation - Specific Rules

6.(1) Where in determining the assessment of a hotel, motel or apartment hotel used for the purpose of lodging for the public, it is necessary to determine the value of the personal property used in the operation of the hotel or motel, the personal property is deemed to have a value equal to fifteen percent (15%) of the value of the hotel, motel or apartment hotel.

(2) For greater certainty, nothing in subsection (1) shall be construed to mean that personal property used in respect of the operation of a hotel, motel or apartment hotel is assessable property.

(3) In calculating the acreage of forest property, the assessor must include, as forest property held by a person, any forest property held by that person either in his own name or in the name of a body corporate, trust, partnership, fund, an unincorporated association or organization in which that person owns or controls a majority of the voting interest, a subsidiary wholly owned corporation, a subsidiary controlled corporation or other entity.

(4) The assessor must assess a pipeline in the name of its owner as a separate assessment from the land on, in, under, along or across which it is located, and a pipeline must be assessed notwithstanding that it is located on, in, under, along or across lands exempt from taxation or lands that are non-assessable.

(5) Notwithstanding subsection 6(4), a pipeline market value for assessment purposes may be calculated as follows:

(a) the assessed value of a pipeline is the base cost for each pipe or class of pipe in the pipeline prescribed by provincial regulations less depreciation in the pipeline determined in accordance with the depreciation rate prescribed by such regulations; and

(b) the depreciation of a pipeline that is relocated continues as if the pipeline were not relocated.

(6) The assessor must assess utility poles and lines in the name of its owner as a separate assessment from the land on, in, under, along or across which it is located, and utility poles and lines must be assessed notwithstanding that they are located on, in, under, along or across lands exempt from taxation or lands that are non-assessable.

Property Classes

7.(1) Council hereby establishes the property classes of residential property, commercial property and resource property for the purposes of assessment and imposing taxes under this By-law.

(2) When preparing an assessment of property, the assessor must designate each property as being residential property, commercial property or resource property, or partly one and partly another.

(3) In designating a property class to each property, the assessor must use the corresponding provincial classification rules for the property classes.

(4) Where a property is in part one of, and in part another one or more of, residential property, commercial property or resource property, the assessor must enter on the assessment roll the value of each such part.

- (5) Notwithstanding any other section of this By-law, the assessor must classify a bed and breakfast establishment as residential property.
- (6) The assessor must classify farm property as resource property.
- (7) The assessor must classify forest property as resource property.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may, for any purpose related to the administration of this By-law, deliver a Request for Information by Assessor to a holder, a person who has disposed of assessable property or any other person that in the reasonable opinion of the assessor may have information to assist the assessor administer this By-law.

(2) A person to whom a request has been delivered under subsection (1) must provide the assessor all reasonable assistance and furnish the information requested by answering and completing the request with a true statement of the particulars requested by the assessor, and must sign and return the information to the assessor within thirty (30) days from the date of delivery, or a longer period as specified in the notice.

(3) Information received under subsection (2) does not bind the assessor nor excuse the assessor from making due inquiry to ascertain its correctness, and notwithstanding such information the assessor may assess any property at such assessment as the assessor believes to be just and correct, or may omit from the assessment roll a person's name or any property which that person claims to own if the assessor believes the person is not liable to be placed on the roll or to be assessed for such property.

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) Not later than December 31 of each 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;
- (b) location and a concise 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 assessed value of the interest in land subject to taxation under this By-law; and

- (f) any other information the assessor considers necessary.

Certification by Assessor

11. On completion of the assessment roll the assessor must

- (a) certify in writing in substantially the form set out in Schedule III 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.

Amendments to Assessment Roll

12.(1) Where the assessor amends the assessment roll to correct errors and omissions or implement decisions of the Assessment Review Board, the assessor must:

- (a) date and initial amendments made to the assessment roll; and
- (b) report the change or correction to Council and to the tax administrator.

(2) Where the assessment roll is amended under this By-law, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 11.

(3) The assessor must not amend the assessment roll contrary to an order or direction of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

13. 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

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation's office at 63 Mini Mall Dr., Eskasoni, NS B1W 1C2 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 personal information for commercial activity whether by telephone, mail or any other means; or

(b) threaten, intimidate or harass anyone.

(3) The assessor or 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, and at the tax administrator's reasonable discretion, the tax administrator may omit or obscure personal information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of personal information could reasonably be expected to be used in breach of subsection 14(2) or 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.

Assessment Notice

16.(1) The assessor must, on completion of the assessment roll each year, deliver an Assessment Notice to every person named in the assessment roll in respect of each assessable property, which notice may be delivered

(a) either personally or by leaving it at the residence or place of business of the person assessed,

(b) by posting it in a conspicuous place on the property assessed, or

(c) by mailing it postage pre-paid, addressed to the last or usual place of residence or business, if known to the assessor,

but where such place of residence or business is not known to the assessor, failure to deliver the notice will not render invalid the assessment or any subsequent proceedings based on that assessment.

(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) If a person who is assessed in the assessment roll dies either before or after the completion of the assessment roll, the assessor may mail the Assessment Notice to the deceased's executors or administrators and if no executor or administrator has been appointed, or if they are not known to the assessor, then the assessor may mail the notice to a person whom the assessor believes to have an interest in the property, or it may be posted on the property assessed.

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

(6) Subject to section 14, the assessor must provide, to any person who requests it and pays the fee of ten dollars (\$10), the information contained in the current Assessment Notice sent by the assessor.

PART VII

AMENDMENTS TO THE ASSESSMENT ROLL

Omissions, Errors and Changes in Assessment Roll

17.(1) If in any taxation year after the certification of the assessment roll under section 11, the assessor discovers that property liable to assessment has been omitted from the assessment roll, the assessor must before the end of the taxation year assess the property and amend the assessment roll, and mail an amended Assessment Notice to every person named in the assessment roll in respect of the property affected.

(2) Where in any taxation year after certification of the assessment roll under section 11, the assessor determines that:

- (a) property has been assessed in the name of someone other than the holder;
- (b) property has been entered on the assessment roll in error;
- (c) property has been improperly classified;
- (d) property has been improperly assessed as taxable or exempt; or
- (e) a gross and manifest error has occurred in the assessment, the assessor may, at any time before the end of the taxation year in respect of which the assessment roll has been certified, amend the assessment roll to correct the error and mail an amended Assessment Notice to every person named in the assessment roll in respect of the property affected.

(3) If the assessor discovers that any property exempt from taxation ceases to be so exempt on or before the first day of March in any taxation year, the assessor must amend the assessment roll to reflect the change and classify the property according to its current use, and mail an amended Assessment Notice to every person named in the assessment roll in respect of the property affected.

(4) If the assessor is notified by a holder or otherwise determines that a property has become exempt from taxation during a taxation year, the assessor must amend

the assessment roll to reflect the change and mail an amended Assessment Notice to every person named in the assessment roll in respect of the property affected.

Improper Classification of Commercial Property

18.(1) If in any taxation year after the certification of the assessment roll under section 11, the assessor discovers that property liable to assessment has been improperly classified as other than commercial property, the assessor must before the end of the taxation year assess the property and amend the assessment roll, and mail an amended Assessment Notice to every person named in the assessment roll in respect of the property affected.

(2) If in any taxation year after the certification of the assessment roll under section 11, the assessor discovers that property liable to assessment has been improperly classified as commercial property, the assessor must before the end of the taxation year assess the property and amend the assessment roll, and mail an amended Assessment Notice to every person named in the assessment roll in respect of the property affected.

PART VIII

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

19.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this By-law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) who:

- (a) is a member of the law society of the Province;
- (b) is a member of the First Nation, resident on the reserve, but not a member of Council; and
- (c) 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 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

20.(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 two hundred and fifty dollars (\$250) per half day, and

- (b) the chair, or acting chair, for his or her services at a rate of three hundred dollars (\$300) per half 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

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

- (a) is convicted of an indictable offence under the *Criminal Code*;
- (b) makes an assignment for the benefit of creditors generally or files a proposal under the *Bankruptcy and Insolvency Act* or a receiving order is made or a petition is filed under the *Bankruptcy and Insolvency Act* against the member.
- (c) fails to attend three (3) consecutive hearings of the Assessment Review Board;
- (d) 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; or
- (e) is otherwise disqualified under this By-law.

Conflicts of Interest

22.(1) A person is disqualified to serve as a member of the Assessment Review Board if the person

- (a) is the Chief of the First Nation or a member of Council;
- (b) is an employee of the First Nation; or
- (c) 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

23.(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

24.(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

25.(1) 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.

(2) Every member of the Assessment Review Board must before commencing his or her duties, take and subscribe before the Band Manager or a notary public or commissioner for taking oaths an oath or affirmation in the form as follows:

“I, _____, of _____ do solemnly swear [or affirm] that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals to the assessment review board which may be brought before me for hearing and decision as a member of the assessment review board.”

PART IX

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

26. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

27.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment 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) A valid ground 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; or
- (e) any alleged error or omission in an assessment or Assessment Notice.

(3) Where an appeal is commenced with respect to an assessment amended under section 17 or 18, the appeal must be confined to the amendment.

(4) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

28. 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

29.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least six (6) 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.

Parties

30.(1) The parties in 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, upon request by that person.

(2) The First Nation may request that it be added as a party to an appeal and, upon receipt of such a request the Assessment Review Board must add the First Nation as a party.

Delivery of Documentation

31. 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

32. Subject to section 44, the Assessment Review Board must commence and complete all appeal hearings without delay.

Daily Schedule

33.(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

34.(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 fact and law.

(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 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 whole or in part *in camera*.

Quorum

35.(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.

Interest by Member of Assessment Review Board

36.(1) No member of the Assessment Review Board will sit during the hearing or participate in the decision of an appeal with respect to any property that a member has any interest, either direct or indirect.

(2) When the Assessment Review Board decides that a member is disqualified on grounds of interest from hearing any appeal and that the disqualification will mean that an appeal cannot be heard due to a lack of quorum, then a member of the Assessment Review Board will immediately advise Council in writing.

(3) Where a disqualification on grounds of interest results in the lack of quorum to hear any appeal, the Council will appoint temporarily sufficient person to the Assessment Review Board to constitute a quorum to hear and decide the appeal.

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.

Combining Hearings

39. 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

40. Subject to this By-law, the Assessment Review Board has the discretionary 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

41.(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).

(6) A person that is required to attend a hearing under this subsection (4) may request the Assessment Review Board to order additional fees and expenses to be paid for the person's attendance as a witness.

(7) If the Assessment Review Board is satisfied that the fees and expenses paid for the person's attendance are insufficient, then Assessment Review Board may order the party requesting the attendance of such a witness to pay the person at once such additional fees and expenses as the Assessment Review Board considers sufficient.

Adjournments

42. The Assessment Review Board may

- (a) hear all appeals 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

43. 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; and
- (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.

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.

Decisions

46. 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.

Power of Assessment Review Board

47. On any appeal, the Assessment Review Board may

- (a) confirm, reduce or increase the valuation of the property that is the subject of the appeal, and confirm, reduce or increase an assessment notwithstanding that the assessment was not appealed;
- (b) dismiss the appeal;
- (c) add to the roll the name and assessment of any person left off the roll;
- (d) strike off the roll the name of any person wrongfully entered on it;
- (e) transfer the assessment to the proper person when any property has been assessed in the name of a person who is not liable to be assessed respecting the property that is subject the appeal;
- (f) when any property has been assessed more than once, strike out the assessment that is improper;
- (g) change the classification of all or part of the property that is the subject of the appeal; and
- (h) correct any clerical errors made by the assessor in the assessment roll.

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 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 ten dollars (\$10).

(4) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (3) provided that assessment and property tax information must not be obscured or omitted.

(5) The assessor must make any changes to the assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Appeals

49.(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).

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 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 or with the first nation's legal counsel; or

(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 or the corporation's legal counsel.

(3) Subject to subsection (4), a document is 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 is considered to have been delivered at 09:00 on the next Business Day.

Special Hearings and Time Extensions

51.(1) If any holder shows, within sixty (60) days from delivery of the Notice of Assessment by oath or affidavit, to the satisfaction of the Assessment Review Board, in writing, that the holder has been prevented by absence, illness or other sufficient cause from appealing his or her assessment or from duly prosecuting his or her appeal, the Assessment Review Board may grant such person a hearing and arrange a sitting to hear the appeal, and the Assessment Review Board may impose such terms as to notice and service of documents as it considers proper.

(2) The Assessment Review Board may sit at such time and place as it shall determine to hear and determine appeals authorized under this section.

PART X

LIABILITY FOR TAXATION

Tax Liability

52.(1) Except as provided in Part XI, all interests in land are subject to 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) Taxes are due and payable under this By-law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this By-law.

(5) 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 previous taxation years, including for clarity interest, penalties and costs as provided in this By-law.

Refunds

53.(1) Where 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 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 XI

EXEMPTIONS FROM TAXATION

Exemptions

54.(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) every church and place of worship and the land used in connection with it, and every churchyard and church burial ground and every church hall used for religious or congregational purposes exclusively save only for occasions specially authorized by church authorities and for which no revenue in excess of one hundred dollars (\$100) per annum is received, but in computing revenue for the purposes of this paragraph there shall be excluded any contribution paid towards the reasonable additional costs of upkeep imposed by the use;
- (d) the property of a non-profit community cemetery, as cemetery is defined by the *Cemetery and Funeral Services Act*;
- (e) the property of every college, academy or other public institution of learning with the exception of property mainly used for commercial, industrial, business, rental or other non-educational purposes;
- (f) public school property;
- (g) the property of a fire department or an emergency services provider, used directly and solely for community purposes or fund-raising activities of the department or provider; and
- (h) the property of a hospital that is not operated for profit.

(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.

PART XII

GRANTS

Annual Grants

55.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where the holder is a

(a) registered Canadian charitable organization under the *Income Tax Act* and Council considers that the property is used directly or solely for a charitable use; and

(b) non-profit community, charitable, fraternal, educational, recreational, religious, cultural or sporting organization and Council considers that the organization provides a service that might otherwise be a responsibility of the Council.

(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) 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

56.(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 hundred dollars (\$100) 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.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

57.(1) Taxes are due and payable on or before 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, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to Eskasoni.

Tax Roll

58.(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.

(4) An error, omission or misdescription on the tax roll does not invalidate any other information on the tax roll or the tax roll itself.

Annual Tax Notices

59.(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) Where there is an error in the name of a person on a Tax Notice, the taxes may be collected from the person intended to be taxed if the person is taxable and can be identified.

- (3) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(5) 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.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under section 62.

(7) If it is discovered that there is an error, omission or misdescription in any of the information shown on a Tax Notice, the tax administrator may prepare and send an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection (1).

Amendments to Tax Roll and Tax Notices

60.(1) Except as provided in subsections (2) and (3), where the assessment roll has been amended in accordance with sections 17 or 18, the holder of the affected property must be taxed in respect of that property at the rate fixed for the current taxation year in the same manner as if the property had been properly assessed on the assessment roll when it was certified under section 11.

(2) Where property exempt from taxation ceases to be so exempt on or before the first day of March in any taxation year, the holder of the property after it ceases to be exempt must be taxed in respect of that property only for the portion of the taxation year during which it is not exempt.

(3) Where property becomes exempt from taxation during a taxation year, the holder of the property must be taxed only for that portion of the taxation year during which it was not exempt, and the holder must be refunded any taxes paid for the portion of the taxation year in which the property is exempt.

(4) Upon receipt of notice of an amendment to the assessment roll, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 59(1).

(5) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll:

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 59(1).

(6) The tax administrator must record on the tax roll the date of every entry made under this section.

(7) 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 53.

(8) 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 interest must not be added in that period.

Subdivision

61.(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

62.(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

63. 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

64.(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 ten dollars (\$10) for each tax roll folio searched.

PART XVI

PENALTIES AND INTEREST

65.(1) If all or part of the taxes remain unpaid after June 30 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 June 30 of the year levied, the unpaid portion accrues interest at 1% per month, compounded monthly.

(3) Where a person pays only a portion of the taxes due, the tax administrator must apply and credit the amount paid first to the payment of accumulated interest, and then to the taxes longest in arrears.

PART XVI

APPLICATION OF REVENUES AND EXPENDITURES

Revenues and Expenditures

66.(1) All revenues raised under this By-law must be placed in an account separate from other moneys of the First Nation.

(2) Revenues raised include:

(a) taxes, including but not limited to, 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

67.(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, 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, under an expenditure by-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 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) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure by-law.

(5) 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

Recovery of Unpaid Taxes

68.(1) The liability referred to in subsection 52(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) Before taking any enforcement measures or commencing enforcement proceedings under Parts XVIII, XIX or XX, the tax administrator must request authorization from Council by resolution.

Demand for Payment/Notice of Enforcement

69.(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) After the tax administrator has obtained authorization from Council under subsection 68(4) and before taking any enforcement measures or commencing any enforcement proceedings under Parts XIX, XX, XXI, XXII or XXIII, 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

70.(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 may register a lien created under this By-law in any registry in which the interest in land is registered, at any time after taxes are due and remain unpaid.

(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 registry in which 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 or clerical error or omission in its creation or registration in a registry.

Delivery of Documents in Enforcement Proceedings

71.(1) This section applies to this Part and Parts XVIII, XIX and XX.

(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 the individual or with an individual 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 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 a branch office of the corporation, or with an officer or director of the corporation or the corporation's legal counsel.

(4) Subject to subsection (5), a document is considered to have been delivered

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

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

(5) A document delivered on a non-Business Day or after 17:00 local time on a Business Day is considered to have been delivered at 09:00 on the next Business Day.

(6) 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 XVIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

72.(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.

(4) 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.

Notice of Seizure and Sale

73.(1) Before proceeding under subsection 72(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 72(2).

(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

74.(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

75.(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 74(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

76.(1) The proceeds from a sale of seized personal property must be paid

(a) first, 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

(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 remaining proceeds until the rights of the parties have been determined.

PART XIX**SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY****Seizure and Assignment of Taxable Property**

77.(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 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

78.(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 82(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

79.(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 public 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 the Minister

80. The tax administrator must without delay notify the Minister of Aboriginal Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this By-law.

Subsisting Rights

81. 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 82(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject 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

82.(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 five percent (5%).

- (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 Aboriginal Affairs and Northern Development in writing of the redemption.

Assignment of Taxable Property

83.(1) No assignment of taxable property must be made until

- (a) the end of the redemption period provided for in subsection 82(1); and
- (b) where required, the tax administrator has obtained the consent of the Minister of Aboriginal Affairs and Northern Development to the assignment of the taxable property.

(2) Subject to a redemption under subsection 82(1) and subject to obtaining the consent under paragraph (1)(b) if required, 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 79(3).

(3) Taxable property must not be assigned to any person or entity that 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) The tax administrator must, in respect of any assignment of taxable property assigned in accordance with this By-law

- (a) register the assignment in every registry in which the taxable property is registered at the time of the assignment;
- (b) deliver confirmation of the assignment to the debtor and the purchaser; and
- (c) note the replacement of the debtor by the purchaser as the holder of the taxable property 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

84.(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;
- (b) second, to any other holders of registered interests in the property in order of their priority at law; and
- (c) third, 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 the remaining proceeds until the rights of the parties have been determined.

Resale by the First Nation

85.(1) If the right to assignment of the taxable property is purchased by the First Nation under subsection 79(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 XX

DISCONTINUANCE OF SERVICES

Authorization

86. Subject to this Part, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this By-law or any other property taxation by-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 Demand for Payment/Notice of Enforcement is issued.

Notice of Discontinuance of Services

87. Before proceeding under section 86, the tax administrator must deliver a Notice of Discontinuance of Services to the debtor and any locatee with an interest in the taxable property.

Discontinuance of Services

88.(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 86.

- (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 XXI

GENERAL PROVISIONS

Disclosure of Information

89.(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 meet its obligations under PIPEDA and not disclose any personal 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

90. Notwithstanding section 89, Council may disclose information and records to a third party for research purposes, including statistical research, provided:

- (a) PIPEDA is not breached;
- (b) the information and records do not contain personal information in an identifiable form; or
- (c) 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

91. 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

92.(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 date the cause of action first arose.

(2) If a person fails to start an action, appeal or other 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

93.(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

94. 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 XIX 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

95.(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 will 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.

(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) Where a word or expression has been defined, other parts of speech, and grammatical forms of the same word or expression have corresponding meaning.

(5) 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.

(6) 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.

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

Repeal

96. The *Eskasoni Band Property Assessment and Taxation By-law*, 1998, is hereby repealed in its entirety and replaced with this By-law.

Force and Effect

97. This By-law comes into force and effect on approval by the Minister of Aboriginal Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [28] day of [February], 2012, at [Eskasoni First Nation], in the Province of [Nova Scotia].

[Leroy Denny]

Chief

[Bertram W. Bernard]

Councillor

[Allan Jeddore]

Councillor

[Oliver Denny]

Councillor

[John F. Toney]

Councillor

[Eldon Gould]

Councillor

[Gerald Francis]

Councillor

SCHEDULE I

REQUEST FOR INFORMATION BY ASSESSOR

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the *Eskasoni Property Assessment and Taxation By-law, 2012*, I request that you provide to me, in writing, no later than _____ (**Note: must be a date that is at least thirty (30) 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 Eskasoni

SCHEDULE II

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

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

DATE OF REQUEST: _____

TAKE NOTICE that, pursuant to subsection 8(2) of the *Eskasoni Property Assessment and Taxation By-law, 2012*, the assessor for Eskasoni 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 Eskasoni

Dated: _____ , 20__ .

SCHEDULE III

FORM OF ASSESSOR CERTIFICATION

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

I, _____, being the assessor for the Eskasoni, hereby certify that this is the Eskasoni [amended] 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 *Eskasoni Property Assessment and Taxation By-law, 2012*.

DATED: _____, 20____ .

(Signature of Assessor)

SCHEDULE IV

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

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 personal information for commercial or solicitation purposes, whether by telephone, mail or any other means or to threaten, intimidate or harass anyone. 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 *Eskasoni Property Assessment and Taxation By-law, 2012*;
- (b) a review of an assessment to determine whether to seek an 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

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for Eskasoni and delivered to the Eskasoni 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 *Eskasoni Property Assessment and Taxation By-law, 2012*.

DATED: _____, 20__ .

(Signature of Assessor)

SCHEDULE VI
NOTICE OF APPEAL

TO: Assessor for Eskasoni

[insert address for Assessor]

PURSUANT to the provisions of the *Eskasoni Property Assessment and Taxation By-law, 2012*, 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

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

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for Eskasoni 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

TO: Chair, Assessment Review Board for Eskasoni

[address]

PURSUANT to the provisions of the *Eskasoni Property Assessment and Taxation By-law, 2012*, 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

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection ____ of the *Eskasoni Property Assessment and Taxation By-law, 2012*, 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 Eskasoni

Dated: _____, 20__.

**SCHEDULE XI
TAX NOTICE**

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

PURSUANT to the provisions of the *Eskasoni Property Assessment and Taxation By-law, 2012*, 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 *Eskasoni Property Assessment and Taxation By-law, 2012*, 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 Eskasoni, 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 *Eskasoni Property Assessment and Taxation By-law, 2012*.

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

In respect of the interest in land described as: _____
and pursuant to the *Eskasoni Property Assessment and Taxation By-law, 2012*, 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

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

In respect of the interest in land described as: _____
and pursuant to the *Eskasoni Property Assessment and Taxation By-law, 2012*, 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 Eskasoni, 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 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**

The following are allowable costs payable by the debtor arising from the enforcement proceedings authorized in Part XVIII:

- | | |
|---|---------------------|
| 1. Preparation of a notice | \$100 |
| 2. Service of notice on each person or place by Eskasoni staff | \$250 |
| 3. Service of notice on each person or place by a process server, bailiff, delivery service | Actual costs |
| 4. Advertising in newspaper | \$500 |
| 5. Staff time spent in conducting enforcement, not including costs otherwise recovered under this Schedule: | \$50 per person/hr. |
| 6. Actual cost of seizure and storage of personal property will be charged based on receipts. | |

SCHEDULE XV**NOTICE OF SEIZURE OF PERSONAL PROPERTY**

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 *Eskasoni Property Assessment and Taxation By-law, 2012*, 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 *Halifax Chronicle-Herald* 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

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to Eskasoni will take place on _____, 20____ at _____ o'clock at _____ **[location]**.

The following personal property, seized pursuant to the *Eskasoni Property Assessment and Taxation By-law, 2012*, 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 Eskasoni 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 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 \$ _____ 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 *Eskasoni Property Assessment and Taxation By-law, 2012*, 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 Eskasoni, 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 *Halifax Chronicle-Herald* 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 Right to Assignment of Taxable Property in a prominent place on the reserve not less than 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 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 a Right to Assignment of Taxable Property 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 Aboriginal Affairs and Northern Development. 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 Eskasoni will, without delay, notify the Minister of Aboriginal 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 the assignment in every registry in which the taxable property is registered, pursuant to the *Eskasoni Property Assessment and Taxation By-law, 2012*.
11. A sale of the taxable property operates:
 - (a) as a transfer to the bidder or Eskasoni, 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 Eskasoni, and any remaining proceeds must be paid to the debtor in accordance with the *Eskasoni Property Assessment and Taxation By-law, 2012*.

DATED: _____, 20__

(Signature of tax administrator)

SCHEDULE XVIII

**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 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 Eskasoni.

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 Eskasoni 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, Eskasoni 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 Eskasoni 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, Eskasoni 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 Aboriginal Affairs and Northern Development. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Eskasoni 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 Eskasoni will, without delay, notify the Minister of Aboriginal 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 the assignment in every registry in which the taxable property is registered, pursuant to the *Eskasoni Property Assessment and Taxation By-law, 2012*.
8. A sale of the taxable property operates:
 - (a) as a transfer to the bidder or Eskasoni, 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 taxable property.
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 Eskasoni, and any remaining proceeds must be paid to the debtor in accordance with the *Eskasoni Property Assessment and Taxation By-law, 2012*.

DATED: _____, 20__

(Signature of tax administrator)

SCHEDULE XIX

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____
[Debtor's name]

ADDRESS: _____

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

TAKE NOTICE that taxes, including penalties, interest and costs, 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:

1. The above-noted outstanding taxes are paid in full on or before the 30th day after the date of this Notice, being _____; or
2. You have appeared before Council as set out below and Council has determined that the services will not be discontinued, 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 Eskasoni scheduled for _____, 20__ at _____ o'clock, **[date within the 30 days of the date set out below]** at _____ **[location]**, to make representations with respect to the discontinuance of the services.

AND TAKE NOTICE that you may prevent cancellation of services by paying in full the amount of \$_____ to Eskasoni on or before _____.

DATED: _____, 20__ .

(Signature of tax administrator)

**COWESSESS FIRST NATION
FINANCIAL ADMINISTRATION BY-LAW**

[Effective April 24, 2012]

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PREAMBLE

WHEREAS section 83 of the *Indian Act* provides that the Band Council may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for the following purposes:

- The appropriation and expenditure of moneys of the Cowessess First Nation to defray Cowessess First Nation expenses;
- The appointment of officials to conduct the business of the Band Council and prescribing their duties; and
- With respect to any matter arising out of or ancillary to the exercise of the aforementioned powers;

WHEREAS the Band Council of the Cowessess First Nation wishes to establish a comprehensive by-law to govern the financial administration of the Cowessess First Nation;

WHEREAS the Band Council of the Cowessess First Nation is committed to the financial stability and long range fiscal viability of the Cowessess First Nation and its Operating Entities;

WHEREAS the enclosed By-law contains provisions which are intended to ensure financial security, limit financial liability and provide for the effective financial operation and management of the Cowessess First Nation and its Operating Entities;

WHEREAS the Band Council of the Cowessess First Nation has determined that it is desirable and necessary that the enclosed *Financial Administration By-law* be established for the purposes set out in section 83 of the *Indian Act* and for the better administration of the Cowessess First Nation and its Operating Entities; and

THEREFORE BE IT RESOLVED that the Band Council of the Cowessess First Nation at a duly convened meeting of the Band Council hereby enacts the following *Financial Administration By-law*.

1. CITATION

1.1 This document may be cited as the *Cowessess First Nation Financial Administration By-law*.

2. DEFINITIONS AND INTERPRETATION

2.1 In this By-law, the following terms shall have the meanings hereinafter ascribed to them, namely:

- (a) **“Agency” or “Agencies”** means any board, tribunal, commission or committee as established by or under the authority of the Band Council of the First Nation;
- (b) **“Agreement”** means any contract or agreement as may be entered into between the First Nation and any other party, including the Federal or Provincial Government or any agency or department thereof, pursuant to which monies are paid to the First Nation;
- (c) **“Auditor” or “Auditors”** means an auditor who is a member (or a partnership whose partners are members) in good standing of the Canadian Institute of Chartered Accountants and who is appointed by the Band Council to act as auditor for the First Nation;
- (d) **“Band Council”** means the Chief and Council of the Cowessess First Nation;
- (e) **“Band Council Resolution” or “Resolution”** means a written resolution signed by at least a quorum of the Band Council which is passed at a duly convened meeting of the Band Council;
- (f) **“Band Member” or “Member”** means any person whose name appears or is entitled to appear on the Band list of the First Nation as maintained by the Registrar of the Department of Indian Affairs and Northern Development pursuant to the provisions of the *Indian Act* R.S.C. 1985 c. I-5;
- (g) **“Capital Project”** means the purchase, construction or major renovation of any physical assets of the First Nation which, without restricting the generality of the foregoing shall include roads, bridges, utilities, water supply and septic systems, ditches and water spillways, houses (including both CMHC and Band Units), buildings, waste control facilities, landscaping and fencing;
- (h) **“Cowessess First Nation Financial Administration By-law” or “By-law”** means this By-law and any amendments enacted in relation thereto;

- (i) **“Cowessess First Nation Funds”** means all monies received and administered by the Band Council on behalf of the First Nation and includes, without restricting the generality of the foregoing, the following:
- (i) all revenues generated by the First Nation or its Operating Entities;
 - (ii) all grants, contributions and/or monies received by the First Nation pursuant to any funding or other Agreements;
 - (iii) all monies borrowed by the First Nation for and on behalf of the First Nation or any of its Operating Entities; and
 - (iv) all other monies received and administered by the First Nation or its Operating Entities;
- (j) **“DIAND”** means the Department of Indian Affairs and Northern Development or its successor;
- (k) **“Director of Finance”** means the Director of Finance or other equivalent position within the First Nation;
- (l) **“Financial Institution”** means any bank or trust company that is a member institution for which the Canada Deposit Insurance Corporation has a duty to insure deposits pursuant to the *Canada Deposit Insurance Corporation Act*, R.S.C. 1985, c. C-3, or a credit union operating in the Province of Saskatchewan whose deposits are insured by the Credit Union Deposit Guarantee Corporation;
- (m) **“First Nation”** means the Cowessess First Nation;
- (n) **“Immediate Family”** means the spouse, common-law spouse, mother, stepmother, father, stepfather, sister, stepsister, brother, stepbrother, son, stepson, daughter, stepdaughter, foster child, adopted child, grandchild or grandparent of an individual;
- (o) **“Material Contract”** means any contract or agreement relating to the provision of goods and/or services;
- (p) **“Motion”** means a decision of the Band Council which has been approved by a quorum of the Band Council present at a duly convened meeting of the Band Council;
- (q) **“Operating Entity”** or **“Operating Entities”** means any program, department or entity operated and administered by the First Nation and which is funded by the First Nation through monies received by the First Nation pursuant to any funding agreements or directly by the First Nation, but excludes any corporations, limited partnerships, trusts or other related business entities which may be operated and administered separate and apart from the First Nation;

- (f) **“Program Manager”** means such co-ordinators, managers, supervisors or directors as are retained by the First Nation to be responsible for the day to day management and operation of a specific program, department or Operating Entity of the First Nation; and
- (s) **“Reserve”** means collectively the lands comprised within the Cowessess Indian Reserve, as may be amended from time to time.

2.2 In this By-law:

- (a) words used herein importing the singular only shall include the plural and vice versa and words importing the use of any one gender shall include all genders;
- (b) all references to statutes or regulations shall include, unless expressly stated herein, any such statute or regulation as the same may be amended, re-enacted or replaced from time to time and, in respect of any defined term derived from such statute or regulation, includes any subsequent definition contained in any statute or regulation enacted in substitution therefore, or in modification thereof; and
- (c) the headings, recitals and table of contents are inserted solely for convenience and shall not control or affect the meaning or construction of any part of this By-law.

2.3 In the event of any inconsistency or conflict arising between the provisions of this By-law and the provisions of any other policies or procedures of the First Nation, the provisions as outlined in this By-law shall govern and prevail to the extent of the inconsistency or conflict.

3. PURPOSE

3.1 The purpose of this By-law shall be to:

- (a) provide a framework for the fiscal and financial operations of the First Nation and its Operating Entities; and
- (b) identify the provisions having application to the financial operation and management of the First Nation and its Operating Entities.

4. APPLICATION

4.1 This By-law shall have application to the financial management and administration of all Cowessess First Nation Funds and shall apply to:

- (a) the Band Council;
- (b) all employees, officers, appointed committee members and/or contracted personnel of the First Nation, its Agencies and Operating Entities; and
- (c) all programs, departments, Agencies and Operating Entities of the First Nation.

5. FINANCIAL MANAGEMENT AND OPERATIONS

- 5.1 Without restricting the generality of the foregoing, the Band Council shall be responsible for overseeing and managing the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities. In exercising its responsibilities, the Band Council shall conduct its affairs in a manner which ensures sound financial management and accountability for all Cowessess First Nation Funds.
- 5.2 In exercising its powers and performing its duties, the Band Council shall be responsible for the following:
- (a) to ensure that all Band Council members, employees, contractual personnel and appointed officials adhere to and comply with the provisions of this By-law in relation to the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities;
 - (b) to review and approve prior to the beginning of each fiscal year the consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities;
 - (c) to monitor the approved consolidated annual operating budget in each fiscal year to ensure that the operating budget is followed and remedial action is taken, where necessary, to ensure the proper and efficient management of Cowessess First Nation Funds;
 - (d) to make decisions regarding the utilization of Cowessess First Nation Funds and to properly account for expenditures made in relation to the First Nation, its programs, departments, Agencies and Operating Entities;
 - (e) to ensure that all financial transactions and decisions effecting the First Nation, its programs, departments, Agencies and Operating Entities are conducted in accordance with the provisions of this By-law;
 - (f) to ensure that all financial records of the First Nation, its programs, departments, Agencies and Operating Entities are kept in a secure location within the Band Administration Office and are not removed from the Band Administration Office without the express written consent by Motion or Resolution of the Band Council;
 - (g) to ensure that all investments in business or business related projects are made in accordance with sound financial practices and following completion of all applicable due diligence requirements; and
 - (h) to perform such other duties and exercise such other functions as the Band Council may consider necessary or expedient to meet its objectives, exercise its powers or perform its responsibilities hereunder.

- 5.3 In exercising its powers with respect to the financial management and operation of the First Nation, its programs, departments, Agencies and Operating Entities, the Band Council shall, without restricting the generality of the foregoing, be authorized and empowered to:
- (a) retain the services of any staff and/or professional advisors including, without restricting the generality of the foregoing, legal counsel, accountants and Auditors to assist the Band Council in the performance of any functions associated with the carrying out of its responsibilities;
 - (b) enter into banking arrangements with any Financial Institution regarding the maintaining of accounts for all Cowessess First Nation Funds;
 - (c) institute, prosecute and defend any suits, actions or other legal proceedings which may affect the Band Council, the First Nation, its programs, departments, Agencies or Operating Entities;
 - (d) make and amend from time to time such policies and procedures as they deem necessary to govern their financial operations, provided that such policies and procedures shall not be inconsistent with the provisions of this By-law or any legislation having application to the Band Council; and
 - (e) perform such other duties and exercise such other functions as the Band Council may consider appropriate for the effective financial operation and administration of the First Nation, its programs, departments, Agencies and Operating Entities.
- 5.4 Every member of the Band Council in exercising his or her powers or in performing his or her functions shall:
- (a) act honestly and in good faith with a view to the best interest of the First Nation;
 - (b) exercise the care, diligence and skill of a reasonable prudent person; and
 - (c) ensure that the financial affairs of the First Nation, its programs, departments, Agencies and Operating Entities are managed in accordance with the provisions of this By-law.

6. CONFLICT OF INTEREST

- 6.1 The Band Council shall ensure that conflict of interest is avoided in all financial decisions and transactions affecting the First Nation, its programs, departments, Agencies and Operating Entities.
- 6.2 As a general rule, any person who holds an elected, appointed, employment or contractual position with the First Nation, its programs, departments, Agencies or Operating Entities, including any elected member of the

Band Council, shall not use their office or position for any personal gain or financial benefit to the detriment of the interest of the First Nation, its programs, departments, Agencies or Operating Entities. It shall be the responsibility of all elected, appointed, employed or contractual officials of the First Nation to declare any potential or actual conflict of interest as may arise in connection with the making of any decision involving any financial transactions on behalf of the First Nation, its programs, departments, Agencies or Operating Entities.

- 6.3 Any person referred to in section 6.2 who:
- (a) is a party to a Material Contract or proposed Material Contract to be entered into by or on behalf of the First Nation, its programs, departments, Agencies or Operating Entities;
 - (b) is a director, officer or has material interest in any individual proprietor, corporation or any other entity who is a party to a Material Contract or proposed Material Contract to be entered into with the First Nation, its programs, departments, Agencies or Operating Entities; or
 - (c) stands to receive either alone or in conjunction with any member of his or her Immediate Family, any personal gain or financial benefit from any Material Contract or proposed Material Contract to be entered into with the First Nation, its programs, departments, Agencies or Operating Entities;

shall disclose in writing to the Director of Finance, or in the case of the Director of Finance or a member of the Band Council, to the Band Council, the nature and extent of their relationship and the extent of his or her interest with the contracting party.

- 6.4 The disclosure required pursuant to section 6.3 shall be made:
- (a) at any meeting of the First Nation, its programs, departments, Agencies or Operating Entities at which the proposed Material Contract is first considered;
 - (b) if the individual in question was not then interested in the proposed Material Contract, at the first meeting of the First Nation, its programs, departments, Agencies or Operating Entities after which he or she becomes so interested; or
 - (c) if the individual becomes interested after the Material Contract is made or entered into by or on behalf of the First Nation, its programs, departments, Agencies or Operating Entities, at the first meeting of the First Nation, its programs, departments, Agencies or Operating Entities after which he or she becomes so interested.

- 6.5 The individual described in section 6.3 shall not take part in any discussions or deliberations concerning the Material Contract and shall not vote on any

Motion or Resolution to approve the same or any similar decision regarding consideration or approval of the Material Contract.

- 6.6 Every member of the Band Council shall be accountable to the membership of the First Nation for any personal gain or financial benefit received as a result of any decision of the Band Council, unless:
- (a) the Band Council member has disclosed his or her financial interest in the Material Contract as required by this By-law and has followed the procedures set out herein; and
 - (b) the Band Council member has abstained from participating in all discussions or deliberations regarding the Material Contract including the voting on any Motion or Resolution to approve the same as provided for in section 6.5 hereof.

7. DIRECTOR OF FINANCE

7.1 To assist in the financial operations of the First Nation, the First Nation shall utilize the services of the Director of Finance. The Director of Finance shall be employed by the First Nation and shall report directly to the Band Council.

7.2 The Director of Finance shall provide an objective financial function independent of Program Managers, Operating Entities and Agencies. Without restricting the generality of the foregoing, the Director of Finance shall fulfill the following duties and responsibilities:

- (a) to ensure that the financial practices and procedures of the First Nation, its programs, departments, Agencies and Operating Entities are conducted and administered in accordance with the provisions of this By-law along with any other applicable policies, procedures and legislative enactments as adopted by the Band Council;
- (b) to oversee the monitoring, management and accounting of all Cowessess First Nation Funds;
- (c) to attend to the recording of all financial transactions and proceedings involving the First Nation, its programs, departments, Agencies and Operating Entities, including the maintenance of all financial records and accounts;
- (d) to provide, at a minimum on a monthly basis or as and when requested, written reports to the Band Council regarding the financial operation and management of the First Nation, its programs, departments, Agencies and Operating Entities;
- (e) to ensure that all cheques concerning the payment of expenditures are properly completed in accordance with the provisions of this By-law;

- (f) to assist in the negotiation, management and monitoring of all funding and other related Agreements as may be entered into by the Band Council on behalf of the First Nation;
- (g) to establish and maintain a filing system that shall include original copies of all Motions, Resolutions, documents and correspondence, including bank statements and cancelled cheques, relating to financial transactions involving the First Nation, its programs, departments, Agencies and Operating Entities;
- (h) to receive, record and safely maintain all monies relating to Cowessess First Nation Funds and to ensure such Funds are properly administered in accordance with the provisions of this By-law;
- (i) to prepare the consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities;
- (j) to monitor and ensure adherence to the consolidated annual operating budget, along with any amendments made in relation thereto;
- (k) to prepare and provide to Program Managers monthly reports and general ledger statements concerning the financial operations associated with their programs, departments, Agencies and Operating Entities;
- (l) to oversee the preparation of the annual audited financial statements for the First Nation;
- (m) to provide recommendations to the Band Council on matters relating to the administration of the financial affairs of the First Nation, its programs, departments, Agencies and Operating Entities; and
- (n) to perform such other duties and responsibilities as assigned from time to time by the Band Council.

7.3 The Director of Finance may assign or delegate to employees within the First Nation's Finance Department the performance of the duties and responsibilities outlined in section 7.2, provided the Director of Finance shall remain responsible for monitoring and ensuring full completion of the duties set out in section 7.2.

8. FISCAL YEAR

8.1 Unless otherwise provided for in section 8.2, the fiscal year for the First Nation, its programs, departments, Agencies and Operating Entities shall run from the period of April 1st of each year to March 31st of the succeeding year.

8.2 The Band Council may by Motion or Resolution, as required, establish the fiscal year for specific Operating Entities which may operate on a different fiscal year than that of the First Nation.

9. BUDGET PROCEDURES

- 9.1 To establish a clear outline of the financial planning requirements for the First Nation, its programs, departments, Agencies and Operating Entities, the Band Council shall, on or before the beginning of each fiscal year, establish a consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities.
- 9.2 The internal budgeting process shall be comprised of the following procedures:
- (a) Call for estimates – On or before December 1st of each year, the Band Council shall send to the Program Managers a notice to prepare budget estimates for the ensuing fiscal year;
 - (b) Program budget plans – By January 31st of each year, Program Managers in consultation with their boards, committees and staff, where applicable, along with the Director of Finance shall prepare and submit to the Band Council a draft annual budget and work plan for their program, department or Operating Entity. The budget and work plan shall contain a detailed breakdown of:
 - (i) the estimated revenues and expenditures to be received and incurred by the program, department or Operating Entity for the ensuing fiscal year;
 - (ii) the proposed work plan for the program, department or Operating Entity for the ensuing fiscal year including goals and objectives; and
 - (iii) where applicable, information concerning the operation and delivery requirements of the program, department or Operating Entity;
 - (c) Review by Council – In consultation with the Program Managers and the Director of Finance, the Band Council shall, on or before February 15th of each year, review with the Program Managers and Director of Finance the draft budgets and work plans thereafter making any changes or revisions as may be necessary; and
 - (d) Development of consolidated annual operating budget – On or before March 1st of each year, the Director of Finance in cooperation with the Program Managers shall prepare a draft consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities. The draft consolidated annual operating budget shall include a breakdown of all anticipated revenues and expenditures to be incurred by the First Nation, its programs, departments, Agencies and Operating Entities for the ensuing fiscal year. The draft consolidated annual operating budget shall be submitted to the Band

Council for review and consideration on or before March 15th of each fiscal year.

- 9.3 Upon approval, the consolidated annual operating budget shall become the official annual operating budget of the First Nation for the ensuing fiscal year. Any changes or adjustments to the overall consolidated annual operating budget following its adoption by the Band Council shall require subsequent amendment through Motion or Resolution of the Band Council and supported by written reports from the Director of Finance and Program Managers, where applicable.
- 9.4 In terms of Capital Projects, the Band Council shall in the month of May of each year review its Capital Project requirements for the following fiscal year and submit its proposals and letters of intent to DIAND by June 30th of that year. Further, the Band Council shall maintain annually an updated five (5) year Capital Project Plan for the First Nation and its Operating Entities.
- 9.5 To enable the Band Council to maintain programs and services which are consistent with the financial resources at its disposal, the Band Council shall use its best efforts to maintain a balanced budget throughout the term of each fiscal year. The Band Council shall monitor expenditures periodically to ensure that budgets are followed and remedial action taken, where necessary.
- 9.6 In the event that new programs are introduced or existing program plans are modified and such changes result in a substantive change in the consolidated annual operating budget, such changes shall be required to be approved by the Band Council through Motion or Resolution.
- 9.7 Any training or other related programs or initiatives which are offered to the First Nation or its employees and which result in a substantive cost to the First Nation shall be reviewed and approved by the Band Council prior to such program or initiative being undertaken at the First Nation.
- 9.8 The Band Council may, by Motion or Resolution, as required, amend the budget preparation dates and timelines outlined herein for specific Operating Entities which may operate on a different fiscal year than that of the First Nation.

10. BANKING

- 10.1 The Band Council shall, by Motion or Resolution, establish bank accounts in the name of the First Nation or its Operating Entities at such Financial Institution or Institutions as selected by the Band Council.
- 10.2 Upon receipt, all monies received (whether in the form of cash, cheque, bank draft, direct deposit or other negotiable instrument) in respect of Cowessess First Nation Funds shall be deposited into the appropriate

designated accounts of the First Nation or its Operating Entities. A record of deposit shall be completed and maintained by the Director of Finance or their designate for each deposit made to the accounts of the First Nation or its Operating Entities.

- 10.3 Receipts shall be issued for all cash and other related payments received by the First Nation or its Operating Entities. Copies of all receipts issued shall be provided to the Director of Finance immediately upon their issuance and shall be maintained within the financial records of the First Nation.
- 10.4 All funds received in respect of program funding shall be deposited in a single general account provided, however, that the Band Council may by Resolution authorize the opening of additional accounts for the provision of specific programs and services or for any other purposes as approved by the Band Council.
- 10.5 The Director of Finance or their designate shall maintain records of all banking transactions and shall report regularly to the Band Council on the operation and maintenance of all financial accounts.
- 10.6 All interest or other income earned on Cowessess First Nation Funds while held in investments or on deposit in a Financial Institution shall remain the property of the First Nation and upon maturity shall be deposited into the Band's general account or such other accounts as may be designated by the Band Council.
- 10.7 Any surplus funds maintained within accounts of the First Nation or its Operating Entities may, upon Motion or Resolution of the Band Council, be invested in interest bearing savings accounts, guaranteed investment certificates, term deposits or other similar guaranteed investments.

11. EXPENDITURES

- 11.1 Save and except as provided for in section 11.2, all expenditures made by the First Nation, its programs, departments, Agencies and Operating Entities shall be undertaken in accordance with:
 - (a) the consolidated annual operating budget of the First Nation; or
 - (b) by a Motion or Resolution of the Band Council.
- 11.2 Expenditures from Cowessess First Nation Funds may be made by the Band Council from outside the consolidated annual operating budget provided the following conditions have been met:
 - (a) the expenditure is required for the operation and management of the First Nation, its programs, departments, Agencies or Operating Entities; and
 - (b) the Band Council has, by Motion or Resolution, authorized both approval of the expenditure and has also identified a proposed plan or

course of action for the obtaining by the First Nation of funds required to cover the expenditure.

- 11.3 Unless otherwise approved by Motion or Resolution of the Band Council, the approval limits on any given expenditure or contract for Program Managers shall be limited to \$5,000.00, provided the expenditure falls within the Program Manager's approved budget. Any given expenditure or contract over \$5,000.00 shall require approval of the Director of Finance, provided the expenditure falls within the Program Manager's approved budget. If the proposed expenditure is outside of the Program Manager's approved budget, the expenditure shall require approval by the Band Council through Motion or Resolution prior to the expenditure being incurred.
- 11.4 Program Managers shall be required to report in writing to the Band Council on the administration of their program, department or Operating Entity, as and when requested by the Band Council.
- 11.5 All expenditures shall be paid by way of cheque, purchase order or through credit card purchase and shall be authorized and executed by the designated signing authorities on behalf of the First Nation. Further, all expenditures shall be verified through submission of invoices and/or other supporting documentation prior to such expenditures being made.
- 11.6 All expenditures approved for payment shall be recorded in the financial records of the First Nation.
- 11.7 The Band Council may, by Motion or Resolution, designate individuals from within the First Nation's administration who may execute purchase orders or who may utilize credit card purchases for expenditures incurred in relation to programs, departments, Agencies or Operating Entities of the First Nation and the limitations associated with such purchase orders and credit card usage.
- 11.8 Purchase orders and credit card purchases may only be utilized for the purposes of:
- (a) pre-booking or paying for hotels and/or meeting rooms associated with approved travel, provided such expenditures shall be limited solely to the cost of the applicable hotel and/or meeting room and shall not include any other incidental or other related expenses; and
 - (b) the purchasing of materials or equipment relating to any particular program, department, Agency or Operating Entity of the First Nation, provided such expenditure falls within the consolidated annual operating budget of the First Nation or is approved by Motion or Resolution of the Band Council.

- 11.9 All expenditures made through purchase orders or credit card purchases together with the supporting invoices or other documents in relation thereto shall be provided to the Director of Finance immediately upon such expenditures being incurred. Further, copies of all credit card statements shall be provided to the Director of Finance immediately upon their receipt.
- 11.10 Any reward based programs associated with expenditures made on behalf of the First Nation, its programs, departments, Agencies and Operating Entities utilizing Cowessess First Nation Funds shall be credited to the First Nation for use in its operations.
- 11.11 All expenditures made through credit card purchases shall be reported to the Band Council in the written reports provided to the Band Council by the Director of Finance.
- 11.12 In the event a dispute arises as to whether a particular invoice or expenditure submitted constitutes a valid expenditure, such matter may be referred to the Band Council for further discussion and consideration.

12. CHEQUING PROCEDURES

- 12.1 All payments made out of Cowessess First Nation Funds shall be processed through pre-numbered cheques. All cheques must be accounted for in the month-end and year-end financial statements. Unissued cheques shall be safely secured at the Band Administration Office.
- 12.2 The Band Council shall, by Resolution, designate cheque signing authorities on all financial accounts of the First Nation and its Operating Entities. At a minimum, the Band Council shall designate from amongst the Band Council four (4) individuals to act as signing authorities on the general Band account of the First Nation. All Resolutions made pursuant to this section shall be deposited at the appropriate Financial Institution and shall continue in full force and effect until repealed or amended by subsequent Resolution of the Band Council.
- 12.3 Where applicable, a cheque requisition form and original invoice or purchase order, signed by the appropriate signing authority certifying the payment of expenditures shall accompany the issuance of all cheques. Further, no cheque drawn on any account of the First Nation or its Operating Entities shall:
 - (a) be released from the Band Administration Office unless properly signed by the signing authorities on the account;
 - (b) be post-dated except for staff payroll, social assistance or education living allowances cheques which are payable during Christmas holidays, office closures or which have been previously authorized by Motion or Resolution of the Band Council; or

- (c) be pre-signed before the payee amount and date are entered on the cheque.
- 12.4 Any cheque involving a payment of \$1,500.00 or less may be signed utilizing a pre-authorized signature stamp. Any cheque involving a payment of \$1,500.00 or more shall require the original signatures of the duly authorized signing authorities on the account prior to issuance of the cheque.
- 12.5 In order to avoid the potential for conflict of interest arising with respect to the processing and issuance of cheques through the Finance Department, under no circumstances may a cheque be processed through the Finance Department in situations where the individual executing the cheque requisition form or purchase order or the payee, and the individual processing the cheque, are members of the same Immediate Family. In such situations, either of the following procedures shall be implemented:
- (a) the cheque requisition form or purchase order shall be executed by an alternate signing authority who is not an Immediate Family member of the person responsible for processing the cheque within the Finance Department; or
 - (b) the cheque shall be processed by the Director of Finance or an alternate individual within the Finance Department who is not related to either the person requisitioning the payment or the payee.
- 12.6 Cancelled or spoiled cheques shall be marked “VOID” and retained on file for auditing purposes.
- 12.7 Any cheque not cashed within six (6) months of the date of its issuance or which has been lost or stolen by or from the payee shall be cancelled and, where applicable, a stop payment registered with the First Nation’s Financial Institution by the Director of Finance or their designate.
- 12.8 Upon receiving notification of a return of an NSF cheque, the Director of Finance or their designate shall reverse the transaction on the accounting system.
- 12.9 All bank records, cancelled cheques and financial records of the First Nation shall be maintained by the Director of Finance and kept on file in a secure and locked facility within the Band Administration Office.
- 13. INVOICING**
- 13.1 No payment shall be made for the performance of any work or the supply of any goods or services to the First Nation, its programs, departments, Agencies or Operating Entities unless the charges in respect of such work, goods or services have been authorized:
- (a) pursuant to a Motion or a Resolution of the Band Council;

- (b) by a person delegated to authorize such payment and approved in accordance with the provisions of this By-law; or
- (c) pursuant to a contractual agreement entered into between the First Nation and the person providing such work, goods or services which establishes the amount or a method of calculating the amount to be charged for such work, goods or services.

13.2 No payment shall be made for the supply of goods or services to the First Nation, its programs, departments, Agencies or Operating Entities unless accompanied by an invoice from the supplier which outlines in detail the goods or services supplied and the fees or charges in relation thereto.

14. TENDERING PROCESS

14.1 Unless otherwise directed by Motion or Resolution of the Band Council, the tendering process outlined herein shall be utilized for all Capital Projects or capital purchases involving the acquisition of materials and equipment required for the operations of the First Nation, its programs, departments, Agencies or Operating Entities.

14.2 Capital purchases involving the acquisition of materials and equipment up to \$5,000.00, or such greater amounts as approved by Motion or Resolution of the Band Council, may be made by a Program Manager without going to tender, provided the proposed capital purchase is included within the approved consolidated annual operating budget. In such instances, bids shall, where applicable, be obtained from at least two or more suppliers prior to the capital purchase taking place.

14.3 Capital purchases involving the acquisition of materials and equipment over \$5,000.00 shall, unless otherwise directed by Motion or Resolution of the Band Council, be made by way of invitation to tender.

14.4 The bidding for the provision of goods and/or services relating to Capital Projects shall be undertaken by way of invitation to tender or public tender.

14.5 The tender documents shall, where applicable, include the following information:

- (a) the time and date for closing of the tender;
- (b) sufficient details from which comparable bids can be made;
- (c) the time, date and place tenders are to be opened;
- (d) if a security deposit is required, the amount of such deposit and the terms under which deposits will be handled at the conclusion of the bidding process;
- (e) a notation in the tender document that the lowest or any tenders submitted may not necessarily be accepted; and

- (f) such other information as may be required with respect to the tendering process.
- 14.6 All tenders are to be returned in a sealed envelope marked privileged and confidential and addressed to the appropriate authorized officials at the First Nation or other persons responsible for the tendering process, and the time and date of receipt of each tender shall be recorded on file.
- 14.7 Upon receipt, all sealed tenders shall be safely secured at the Band Administration Office or at the location of the persons responsible for the tendering process until the time for opening of the tenders.
- 14.8 All tenders received shall be opened in public in the presence of the appropriate authorized officials at the First Nation or other persons responsible for the tendering process.
- 14.9 The name of each party submitting a tender and the amount of their bid shall be recorded on file.
- 14.10 A report containing a list of all persons submitting valid tenders and their bids shall be forwarded to the Band Council for their review and consideration. The lowest tender received shall normally be accepted unless the Band Council deems it in the best interest of the First Nation to do otherwise. Where the lowest tender is not accepted the reasons shall be recorded in the Band Council minutes at which the tenders are reviewed.
- 14.11 Upon acceptance of the tender by the Band Council, the same shall be confirmed in writing with the successful bidder and, where applicable, any further agreements negotiated and executed between the parties.
- 14.12 As part of the tendering process, the Band Council may impose a holdback on the contract price and shall not release the holdback to the contractor until all work is certified as complete and satisfactory to the Band Council. Further, the Band Council may, by Motion or Resolution, appoint any person or persons to act on behalf of the First Nation to inspect and certify any work, goods supplied or services rendered by the contractor.
- 14.13 Where the context so requires, the Band Council may, by Motion or Resolution, amend, alter or vary the procedures having application to the tendering process for individual projects.

15. CONTRACTS

- 15.1 Subject to compliance with provisions outlined in this Section, contracts relating to the provision of goods and/or services to the First Nation, its programs, departments, Agencies and Operating Entities may be approved in accordance with the provisions outlined in section 11.3.
- 15.2 Contracts relating to the provision of consulting, administrative or other professional services to the First Nation, its programs, departments,

Agencies or Operating Entities shall be required to be approved by the Band Council prior to their execution.

- 15.3 Contracts relating to the provision of goods and/or services or consulting, administrative or other professional services shall be made in writing in the name of the First Nation and shall, without restricting the generality of the foregoing, include within them the following information, where applicable:
- (a) name of the contractor;
 - (b) compensation associated with the contract;
 - (c) payment schedule associated with the compensation;
 - (d) outline of the goods and/or services to be delivered to the First Nation, its programs, departments, Agencies or Operating Entities and the timeframe for completion of the deliverables; and
 - (e) such other terms as may be prescribed by the Band Council on behalf of the First Nation.
- 15.3 No advances will be allowed on contracts unless approved by a Motion or Resolution of the Band Council. Further, the Band Council may review with legal counsel the terms of any proposed contract prior to such contract being considered for execution by the First Nation.
- 15.4 Save and except as otherwise provided for herein, only the Band Council shall have the authority to enter into contracts for and on behalf of the First Nation. Under no circumstances shall an employee, individual or Band Member have the authority to bind the First Nation to any contractual arrangements without prior approval having first been obtained in accordance with the provisions outlined in this By-law.

16. FUNDING AGREEMENTS

- 16.1 Any funding or other related Agreements associated with the operations of the First Nation, its programs, departments, Agencies or Operating Entities shall be forwarded to the Band Council for approval prior to their execution.
- 16.2 Any flow through funding agreements must be approved by the Band Council prior to their implementation.

17. INVENTORIES AND SALE OF BAND ASSETS

- 17.1 The Director of Finance in conjunction with each Program Manager shall ensure that an updated inventory of all furniture, capital assets, equipment and non-expendable supplies are maintained for each program, department and Operating Entity. The updated inventory listing shall be reviewed by the Director of Finance each year in conjunction with the preparation of the audited financial statements for the First Nation. Asset inventories shall be

valued in accordance with Canada Revenue Agency tax and depreciation provisions.

- 17.2 Inventory inspections shall be undertaken annually prior to the end of each fiscal year by each Program Manager, the results of which shall be provided to the Director of Finance.
- 17.3 Property or assets of the First Nation having a value of \$1,000.00 or greater and which are no longer required for use in the operations of the First Nation, its programs, departments, Agencies or Operating Entities may not be disposed of without the prior approval of the Band Council as evidenced through Motion or Resolution of the Band Council. Such property and assets made available for sale shall be disposed by way of public tender or in such other manner as may be approved by Motion or Resolution of the Band Council. Property or assets having a value of less than \$1,000.00 may be disposed of by Program Managers by way of public tender.

18. INSURANCE

- 18.1 The First Nation shall maintain on an annual basis insurance with respect to the following:
- (a) property and third party liability insurance with respect to all property, buildings and capital assets of the First Nation, its programs, departments, Agencies and Operating Entities with such property, buildings and capital assets to be insured to their full replacement cost;
 - (b) where applicable, errors and omissions insurance and directors and officers liability insurance having application to the operations of the First Nation, its programs, departments, Agencies and Operating Entities including coverage for the Band Council, its staff and any appointed boards or committees of the First Nation; and
 - (c) automobile insurance, including third party liability coverage, having application to all First Nation owned vehicles.
- 18.2 Copies of all insurance policies purchased, together with any amendments made in relation thereto shall be maintained on file by the Director of Finance at the Band Administration Office.

19. BORROWING PROCEDURES

- 19.1 Subject to the provisions of section 19.4 respecting salary advances to employees, the Band Council shall be prohibited from:
- (a) providing loans to Band Members or employees; or
 - (b) co-signing, guaranteeing or providing any form of security for any loan made or proposed to be made to a Band Member or employee.
- 19.2 For the purpose of conducting its operations, the Band Council may on behalf of the First Nation, its programs, departments, Agencies or Operating

Entities, authorize by Resolution the borrowing of funds from a Financial Institution on such terms and conditions as may be approved by the Band Council.

- 19.3 Prior to the incurring of any debt obligation pursuant to the provisions of section 19.2, the Band Council shall adopt a repayment plan for the debt which shall, without restricting the generality of the foregoing, include the following information:
- (a) the purpose of the loan;
 - (b) the security, if any, to be provided in relation to the loan;
 - (c) the costs associated with the obtaining of the loan (ie: cost of borrowing); and
 - (d) a repayment schedule for the loan.
- 19.4 Salary advances may be provided to employees in accordance with the Cowessess First Nation Personnel Manual as amended from time to time.

20. BAND COUNCIL COMPENSATION

- 20.1 The Chief together with each Band Councillor shall be paid an annual honorarium that shall be established by the Band Council upon commencement of their term of office in accordance with the provisions of section 20.2. The compensation to be paid to the Chief and each Band Councillor shall be determined in reference to the resources available to the First Nation and the duties to be performed by the Band Council.
- 20.2 Upon commencement of their term of office, the Band Council shall by Motion or Resolution set the amount of compensation to be paid to the Chief and each Band Councillor during their term. In times of financial constraint, the Band Council may by Motion or Resolution alter or amend the compensation to be paid to the Band Council as provided for herein.

21. COMPENSATION FOR BOARDS AND COMMITTEES

- 21.1 Employees shall not be entitled to receive any compensation for attending meetings of boards or committees for which they are required to attend during regular office hours, but shall be eligible to receive either time in lieu or payment of any applicable per diem or honorarium for meetings to which they are required to attend outside regular office hours.
- 21.2 From time to time, per diems or honorariums may be paid to Members of the First Nation including elders when representing the First Nation at official functions or while sitting on boards or committees of Agencies of the First Nation. All per diems or honorariums paid to Band Members shall be established by Motion or Resolution of the Band Council. Only per diems or honorariums authorized by the Band Council shall be paid.

21.3 In times of financial constraint, the Band Council may by Motion or Resolution alter or amend the per diems or honorariums to be paid as provided for herein.

22. ACCOUNTING SYSTEMS

22.1 The Band Council in conjunction with the Director of Finance shall be responsible for ensuring that an adequate computerized accounting system is maintained to facilitate the recording of all financial transactions affecting the First Nation and its Operating Entities. Without restricting the generality of the foregoing, the accounting system shall include:

- (a) a daily journal for receipts and disbursements;
- (b) accounts receivable journal;
- (c) accounts payable journal;
- (d) payroll records;
- (e) general ledger; and
- (f) such other records as may be required by the Band Council.

22.2 The Director of Finance shall prepare and maintain on a monthly basis the following records:

- (a) a bank reconciliation summary report to be prepared upon receipt of bank statements and cancelled cheques;
- (b) monthly statements of receipts and disbursements for each program, department and Operating Entity which are to be prepared from the information contained in the general ledger and other accounts following the completion of postings each month;
- (c) a monthly listing of accounts receivable and accounts payable for each program, department or Operating Entity to be prepared and balanced against the general ledger and control accounts, where applicable;
- (d) a cheque log;
- (e) an updated monthly budget report showing budgeted expenditures as compared to actuals for each program, department and Operating Entity; and
- (f) such other reports as may be required by the Band Council.

22.3 All documents prepared by the Director of Finance in accordance with the provisions of section 22.2 hereof shall be made available to the Band Council upon request.

22.4 All financial records and supporting documents shall be kept in a secure facility at the Band Administration Office for a period of not less than

seven (7) years and shall not be destroyed following such time without the express written consent of the Band Council.

- 22.5 All financial records maintained on the computerized accounting system shall be backed up regularly with the backup records stored off premises for safety and security purposes.

23. AUDIT

- 23.1 The Band Council shall, by Motion or Resolution, on or before February 15th of each fiscal year engage an Auditor to prepare the audited financial statements for the First Nation including its Operating Entities.
- 23.2 Where possible, the audited financial statements for the First Nation shall be completed by the Auditor on or before July 31st of each year.
- 23.3 In completing the audited financial statements, the Auditor shall be entitled to unrestricted access to all books, records and accounts of the First Nation and its Operating Entities.
- 23.4 The audited financial statements for the First Nation shall be completed in accordance with international financial reporting standards or such other applicable standards as approved by the Auditor and shall include a review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the First Nation and its Operating Entities.
- 23.5 The Auditor shall report directly to the Band Council and shall upon completion of the audited financial statements present the same in draft form to the Band Council for their review and consideration.
- 23.6 The audited financial statements shall, where applicable, be accepted by the Band Council through Motion or Resolution and shall be signed by at least two (2) authorized officials as designated by the Band Council.
- 23.7 Upon adoption of the audited financial statements, copies of the same shall be permanently kept at the Band Administration Office and shall be open for inspection during normal business hours to any Member of the First Nation.

24. REPORTING OF FINANCIAL DECISIONS

- 24.1 Subject to the provisions outlined in this By-law, all decisions involving the allocation and/or expenditure of Cowessess First Nation Funds shall be recorded in the appropriate minutes of the Band Council, Agency or Operating Entity to which such decisions are made. All financial transactions shall be required to be properly evidenced through Motion or Resolution and provided to the Director of Finance for record keeping purposes.

- 24.2 Original copies of all Band Council, Agency and Operating Entity minutes shall, upon their review and adoption, be maintained on file at the Band Administration Office.

25. REPORTING TO THE MEMBERSHIP

- 25.1 Following adoption by the Band Council of the audited financial statements for the First Nation, the Band Council shall arrange for the conducting of a general Band information meeting on the Cowessess Indian Reserve and at such other locations as may be determined by the Band Council, to present and review with the Band membership the completed financial statements.
- 25.2 The Band Council may require the attendance of Program Managers, employees and/or professional advisors to attend the Band informational meetings to assist in the providing of presentations to the Band Members.

26. DONATIONS AND SPONSORSHIPS

- 26.1 Donations or sponsorships may include cash or in-kind contributions.
- 26.2 Requests for donations or sponsorships received by the First Nation shall be referred to the Band Council for review and consideration. Subject to available resources, the Band Council may, at its discretion, approve, reject or partially approve any sponsorship or donation request received.

27. TRAVEL EXPENSES

- 27.1 Unless otherwise approved by Motion or Resolution of the Band Council, the travel allowance rate to be paid for approved travel shall be set at a rate equivalent to the rate set by the Treasury Board of Canada for the Province of Saskatchewan, as in effect from time to time. Band Council members, employees and individuals appointed to Agencies that are required and have been approved to use their own vehicle for travel in relation to the performance of their duties shall be reimbursed at the approved travel allowance rate.
- 27.2 A travel allowance budget shall be established for the Chief and each Band Councillor prior to the beginning of each fiscal year. In addition, travel allowance budgets may also be established for individual employees, provided such expenditures are included within the consolidated annual operating budget of the First Nation. Travel allowances shall be paid from the budgets upon approval of travel expense claims.
- 27.3 The approval process for travel expense claims shall be as follows:
- (a) for employees and individuals appointed to Agencies, travel expense claims must be approved in writing by their Program Manager prior to their submission to the Finance Department for payment;
 - (b) for Program Managers, travel expense claims must be approved in writing by the individual council portfolio holder responsible for their

- program, department or Operating Entity or the Chief prior to their submission to the Finance Department for payment;
- (c) for Band Council members, travel expense claims must be approved in writing by the Chief or Director of Finance prior to their submission to the Finance Department for payment; and
 - (d) for the Chief, travel expense claims must be approved in writing by a member of the Band Council.
- 27.4 All out of province travel for employees, members of the Band Council or individuals appointed to Agencies shall require approval by way of Motion or Resolution from the Band Council.
- 27.5 The First Nation may provide for the use of vehicles which may be utilized by staff in relation to its operations. The First Nation may, by Motion or Resolution, designate individuals from within the First Nation's administration who may utilize First Nation owned vehicles in the course of their duties, provided such individuals meet all applicable licencing and insurance requirements. The use of First Nation owned vehicles shall be limited to approved business travel and not for personal use.
- 27.6 Travel to and from an individual's residence to the Band Administration Office shall not be a claimable expense.
- 27.7 Employees or Band Council members wishing to rent a vehicle for approved business travel shall require the approval of the Chief or the Director of Finance and shall only be reimbursed for actual expenses incurred based upon submission of receipts for such expenses.
- 27.8 Employees or individuals appointed to Agencies traveling to the same destination are expected to travel together, whenever possible, rather than in separate vehicles.

28. ACCOMMODATION EXPENSES

- 28.1 Unless otherwise approved by Motion or Resolution of the Band Council, employees, Band Council members or individuals appointed to Agencies who are required to stay overnight in a hotel or other commercial establishment in connection with approved business travel or in the performance of their duties shall be reimbursed at the following rates, based upon submission of receipts for their accommodations:
- (a) for in-province accommodations, up to a maximum of \$150.00 per night; and
 - (b) for out-of-province accommodations, up to a maximum of \$200.00 per night.
- 28.2 Employees, Band Council members or individuals appointed to Agencies who stay overnight in private accommodations shall be reimbursed up to a maximum of \$50.00 per night.

29. MEAL ALLOWANCES

- 29.1 Employees, Band Council members or individuals appointed to Agencies who participate in approved business travel shall be entitled to claim the following meal expenses:
- (a) breakfast expense:
 - (i) on the day that travel begins if they are required to leave their residence prior to 8:00 am; and
 - (ii) for each day that they are away from home on approved business travel provided that breakfast is not supplied by the First Nation or the meeting hosts.
 - (b) lunch expenses:
 - (i) on the day that travel begins if they are required to leave their residence prior to 12:00 pm;
 - (ii) for each day that they are away from home on approved business travel provided that lunch is not supplied by the First Nation or the meeting hosts; and
 - (iii) on the day of their return from approved business travel provided that they do not reach their residence prior to 12:00 pm.
 - (c) supper expenses:
 - (i) on the day that travel begins if they are required to leave their residence prior to 6:00 pm;
 - (ii) for each day that they are away from home on approved business travel provided that supper is not supplied by the First Nation or the meeting hosts; and
 - (iii) on the day of their return from approved business travel provided that they do not reach their residence prior to 6:00 pm.
- 29.2 Unless otherwise approved by Motion or Resolution of the Band Council, meal allowance rates shall be set at a rate equivalent to the rates set by the Treasury Board of Canada for the Province of Saskatchewan, as in effect from time to time.

30. AIR TRAVEL EXPENSES

- 30.1 All air travel required for employees, Band Council members or individuals appointed to Agencies shall require prior approval from the Band Council as evidenced by Motion or Resolution of the Band Council.
- 30.2 In instances where an employee, Band Council member or individual wishes to utilize road travel for out of province travel, the employee, Band Council member or individual shall be reimbursed for the lessor of the

mileage associated with the travel or the equivalent cost of the lowest air fare to the scheduled destination.

- 30.3 All air travel arrangements shall be made through the Band Administration Office.
- 30.4 When utilizing air travel, employees, Band Council members or individuals appointed to Agencies shall make every effort to use regularly scheduled air services at the lowest possible fares available.

31. OTHER EXPENSES

- 31.1 An employee or Band Council member may be reimbursed for other work related expenses upon the submission of receipts, provided such expenses are, in the opinion of the Director of Finance or their designate, directly related to the employee's or Band Council member's duties.

32. EXPENSE ADVANCES

- 32.1 Any advances respecting the payment of travel or other related expenses shall be required to be authorized by the appropriate signing officials as outlined in section 27.3 prior to such advances being processed.
- 32.2 Any outstanding advances shall be paid back in full by the recipient upon demand or deducted from any future expense claims payable to the recipient.

33. PROCESSING OF EXPENSES PAYMENTS

- 33.1 Employees, Band Council members and individuals appointed to Agencies who receive reimbursement for travel or other related expenses shall be required to complete an Expense Claim Form in a form prescribed by the Band Council.
- 33.2 All Expense Claim Forms shall be required to be verified and approved by the appropriate signing authorities prior to their submission to the Finance Department.
- 33.3 Unless otherwise approved by Motion or Resolution of the Band Council, all expenses related to out of province travel will be paid at the same rates as in province travel.
- 33.4 Charges for traffic tickets, traffic offences or any other related charges shall not be reimbursable under any circumstances and shall be the responsibility of the party incurring such charges.
- 33.5 In circumstances where receipts are required to be submitted as a precondition to payment of any expenses, the following provisions shall apply:
 - (a) the receipts shall be issued in the name of the individual claiming the expense. Receipts issued in the name of persons other than the individual claiming the expense shall not be reimbursable; and

- (b) the receipts shall be required to be submitted to the Finance Department by the individual immediately following the meeting or function for which such expenses relate.

34. EXPENSES FROM OTHER SOURCES

34.1 In situations where an employee, Band Council member or individual appointed to an Agency receives payment of any expenses associated with their attendance at meetings or on approved business travel from any other organization or entity, then the employee, Band Council member or individual shall be prohibited from receiving such expenses from the First Nation. Where an employee, Band Council member or individual is found to be in contravention of this Section, the First Nation may, in addition to the exercise of any other remedies available to it under Section 35 hereof,;

- (a) upon demand, obtain reimbursement from the employee, Band Council member or individual for any expenses paid by the First Nation; or
- (b) deduct the amount of such expenses paid by the First Nation from any future expense claims payable to the employee, Band Council member or individual.

35. ENFORCEMENT

35.1 Any Program Manager, employee or appointed or contractual official of the First Nation who violates the provisions as outlined in this By-law may, where applicable and depending upon the gravity of the circumstances, be subject to the following actions as determined by the Band Council:

- (a) in the case of a Program Manager or employee, disciplinary action including possible termination of their employment with the First Nation or any of its Operating Entities;
- (b) in the case of contractual personnel, termination of their contractual arrangements with the First Nation or any of its Operating Entities;
- (c) in the case of an appointed official, removal from their respective Agency; or
- (d) such other legal sanctions or proceedings as may be determined by the Band Council.

35.2 Any member of Band Council who violates the provisions as outlined in this By-law may be subject to the following actions as determined by the Band Council:

- (a) suspension from the Band Council, with or without pay, for such period of time as may be determined by Motion or Resolution of the Band Council;

- (b) removal of all or a portion of any portfolios or positions occupied by the individual Band Council member for such period of time as may be determined by Motion or Resolution of the Band Council; and
- (c) such other legal sanctions or proceedings as may be determined by the Band Council.

36. FORMS AND DOCUMENTS

- 36.1 The Band Council may, by Motion or Resolution, approve the utilization of any supporting forms or documents which may be used in the administration of this By-law.

37. POLICIES AND PROCEDURES

- 37.1 The Band Council may, from time to time, establish such internal policies and procedures as it may require in order to effectively administer this By-law together with the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities, provided such policies and procedures shall not be inconsistent with the terms of this By-law.

38. GENERAL PROVISIONS

- 38.1 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.

39. AMENDMENTS

- 39.1 The provisions of this By-law may be amended by Resolution of the Band Council.
- 39.2 No amendment or repeal of this By-law shall take effect until such repeal or amendment has been approved by the Minister of Indian Affairs and Northern Development.
- 39.3 Upon coming into effect, copies of all amendments made to this By-law shall:
- (a) be provided to all members of the Band Council and to all employees working within the First Nation, its programs, departments, Agencies and Operating Entities; and
 - (b) be kept at the Band Administration Office and made available for review by Band Members at any time during normal business hours.

40. PERIODIC REVIEW OF BY-LAW WITH BAND MEMBERSHIP

- 40.1 Within three (3) years following adoption of this By-law and during each five (5) year interval thereafter, the Band Council shall undertake a review of

the provisions of this By-law with the Band membership. In this regard, the Band Council shall by Resolution within each required period convene at least two (2) Band membership meetings (one to be held on the Reserve and one to be held off the Reserve) for the purpose of reviewing the provisions of this By-law and obtaining input from the Band membership as to any proposed amendments.

- 40.2 Should, following the conducting of the Band membership meetings as referred to in section 40.1, the Band Council consider it appropriate to propose amendments to this By-law, the Band Council shall prepare a Band Council Resolution setting out the terms of the proposed amendment(s) to this By-law which shall be placed before the Band Council at a subsequent Band meeting to be held on the Reserve at which the said amendment(s) shall be read in their entirety and voted on by the Band Council. Any amendments adopted by the Band Council pursuant to this section shall be processed in accordance with the provisions as outlined in Article 39.

41. COMING INTO FORCE

- 41.1 This By-law shall come into force and effect immediately upon being approved by the Minister of Indian Affairs and Northern Development.
- 41.2 Upon coming into force, this By-law shall replace in its entirety any existing financial policies of the First Nation.
- 41.3 Upon coming into force, copies of this By-law shall be provided to:
- (a) all employees and contractual personnel employed within the First Nation and its Operating Entities;
 - (b) DIAND; and
 - (c) any Band Member wishing to obtain a copy thereof which may be obtained from the Band Administration Office during regular business hours.

THIS BY-LAW IS HEREBY ENACTED at a duly convened meeting of the Band Council of the Cowessess First Nation this [9th] day of [January], 2012.

[Grady Lerat #901]

Chief Grady Lerat

[Bruce Delorme #602]

Councillor Bruce Delorme

[Vera Delorme #1487]

Councillor Vera Delorme

[Bonnie Lavallee #1067]

Councillor Bonnie Lavallee

[Glenn Pelletier #1015]

Councillor Glenn Pelletier

[Walter Pelletier #557]
Councillor Walter Pelletier

[Barry Sparvier #878]
Councillor Barry Sparvier

[Patricia Sparvier #792]
Councillor Patricia Sparvier

[William Tanner #829]
Councillor William Tanner

A quorum of the Band Council consists of five (5) members of the Band Council.

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. 16:3.1551).

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. 16:3.1551).

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	
Tax Rates By-law 2011.....	2011-08-17	16:1.445	
ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION / PREMIERE NATION ALEXIS voir aussi NATION ALEXIS NAKOTA SIOUX			
Property Tax By-law.....	2000-02-28	4:2.117	
2000 Tax Rates By-law.....	2000-09-21	5:1.1	

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)			
2001 Tax Rates By-law	2000-05-03	5:2.153	
2002 Tax Rates By-law	2002-06-03	6:2.331	
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	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
BIGSTONE CREE FIRST NATION / PREMIÈRE NATION CRIE BIGSTONE			
Annual Property Taxation Expenditure			
By-law, 2010	2010-07-06	14:2.755	
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	

Title Titre	Effective date Date d'entrée en vigueur	E.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
DENE THA' FIRST NATION (continued) / PREMIÈRE NATION DENE THA' (suite)			
Tax Rates By-law 2011	2012-03-01	16:2.1087	
DUNCAN'S FIRST NATION / PREMIÈRE NATION DUNCAN'S			
Financial Administration By-law 2001	2001-07-24	6:1.1	
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			
Annual Property Taxation Expenditure			
By-law, 2011	2011-12-20	16:2.1089	
Property Assessment and Taxation By-law	2008-01-16	12:2.649	
Tax Rates By-law 2007	2008-01-16	12:2.678	

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ALBERTA (continued) / (suite)			
LOON RIVER FIRST NATION (continued) / PREMIÈRE NATION LOON RIVER (suite)			
Tax Rates By-law 2009	2009-10-19	13:4.2488	
Tax Rates By-law 2010	2010-09-21	15:1.455	
Tax Rates By-law 2011	2011-12-20	16:2.1092	
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	
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	

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ALBERTA (continued) / (suite)			
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	
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	
Annual Tax Expenditure By-law, 2011	2011-12-20	16:2.1093	
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	

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ALBERTA (continued) / (suite)			
SIKSIKA NATION (continued) / NATION SIKSIKA (suite)			
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	
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	
SUCKER CREEK FIRST NATION / PREMIÈRE NATION SUCKER CREEK			
Property Assessment and Taxation Amendment			
By-law No. 1-2011	2011-12-20	16:2.1097	

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ALBERTA (continued) / (suite)			
SUCKER CREEK FIRST NATION (continued) / PREMIÈRE NATION SUCKER CREEK (suite)			
Property Assessment and Taxation By-law, 2011 ..	2011-12-20	16:2.1099	s.103 by Property Assessment and Taxation Amendment By-law No. 1-2011 (16:2.1097)
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	
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	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
ADAMS LAKE INDIAN BAND (continued) / BANDE INDIENNE ADAMS LAKE (suite)			
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	
AITCHELITZ FIRST NATION / PREMIÈRE NATION AITCHELITZ			
Property Assessment Law, 2012.....	2012-06-21	16:3.1445	
Property Taxation Law, 2012	2012-06-21	16:3.1482	
AKISQ'NUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND / PREMIÈRE NATION AKISQ'NUK 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	
Annual Expenditure Law, 2011	2011-05-28	15:3.1527	
Annual Expenditure Law, 2012.....	2012-06-15	16:3.1519	
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	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
AKISQ'NUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND (continued) / PREMIÈRE			
NATION AKISQ'NUK voir aussi BANDE INDIENNE COLUMBIA LAKE (suite)			
Annual Rates Law, 2011	2011-05-28	15:3.1531	
Annual Rates Law, 2012	2012-06-15	16:3.1523	
Property Assessment Amendment Law, 2012...	2012-02-10	16:2.739	
Property Assessment Law, 2008.....	2008-09-18	13:1.3	s.22(1) by Property Assessment Amendment Law, 2012 (16:2.739)
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)			
Property Tax Expenditure By-law	2011-12-20	16:2.1170	
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	
2011 Rates By-law No. 2011-02	2011-12-20	16:2.1176	
BURRARD INDIAN BAND see TSLEIL-WAUTUTH NATION / BANDE INDIENNE BURRARD voir NATION TSLEIL-WAUTUTH			
CAMPBELL RIVER INDIAN BAND / BANDE INDIENNE CAMPBELL RIVER			
Annual Expenditure Law, 2011	2011-05-27	15:3.1534	
Annual Expenditure Law, 2012	2012-06-1	16:3.1526	
Annual Rates Law, 2011	2011-05-27	15:3.1538	
Annual Rates Law, 2012	2012-06-1	16:3.1530	
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	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CAMPBELL RIVER INDIAN BAND (continued) / BANDE INDIENNE CAMPBELL RIVER (suite)			
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	
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	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CHAWATHIL FIRST NATION (continued) / PREMIÈRE NATION CHAWATHIL (suite)			
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	8:1.133	
2004 Rates By-law	2004-05-05	8:2.351	
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 / PREMIÈRE 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	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CHEAM FIRST NATION (continued) / PREMIERE NATION CHEAM (suite)			
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	
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 / PREMIERE 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	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CHEMAINUS FIRST NATION (continued) / PREMIÈRE NATION CHEMAINUS (suite)			
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	
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			
Rates By-law 2005	2005-12-16	10:2.557	
	2005-09-28	10:1.37	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CHEMAINUS FIRST NATION (continued) / PREMIÈRE NATION CHEMAINUS (suite)			
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)
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	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
COLDWATER INDIAN BAND (continued) / BANDE INDIENNE COLDWATER (suite)			
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 AKISQ'NUK FIRST NATION / BANDE INDIENNE COLUMBIA LAKE voir aussi PREMIÈRE NATION AKISQ'NUK			
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	
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	

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COOK'S FERRY INDIAN BAND (continued) / BANDE INDIENNE COOK'S FERRY (suite)			
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	11:1.113	
Taxation Amending By-law No. 1996-01	1997-02-03	2:1.85	
Taxation Expenditure By-law	2003-08-29	8:1.39	
COWICHAN TRIBES FIRST NATION / PREMIERE NATION COWICHAN TRIBES			
Annual Expenditure Law, 2012	2012-06-01	16:3.1533	
Annual Rates Law, 2012	2012-06-01	16:3.1539	
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	

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COWICHAN TRIBES FIRST NATION (continued) / PREMIÈRE NATION COWICHAN TRIBES (suite)			
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	
By-law to Fix Tax Rate for the Year 2011	2011-08-30	16:1.467	
Community Improvement Fee By-law, 2002 ...	2002-06-01	7:1.85	
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	
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	

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FORT NELSON FIRST NATION (continued) / PREMIÈRE NATION FORT NELSON (suite)			
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	
Rates By-law 2010	2011-03-16	15:3.1821	
Rates By-law 2011	2011-12-20	16:2.1178	
Taxation Expenditure By-law	2008-08-28	13:1.533	
Taxation Expenditure By-law	2011-03-16	15:3.1823	
HAISLA NATION / NATION HAISLA			
Annual Expenditure By-law, 2011	2012-05-8	16:3.1907	
Financial Administration By-law	2011-10-31	16:2.1180	
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)
			ss.32(1), 32(4), 33(1), 33(2), 37(a) by Property Assessment and Taxation Amendment By-law No. 01-2011 (15:3.1829)

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HAISLA NATION (continued) / NATION HAISLA (suite)			
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	
HOMALCO FIRST NATION / PREMIÈRE NATION HOMALCO			
Financial Administration By-law	2012-03-01	16:2.1202	
HUPACASATH FIRST NATION / PREMIÈRE NATION HUPACASATH			
Business Licensing By-law	2006-02-01	10:2.569	
KAMLOOPS INDIAN BAND see also Tk'EMLÚPS TE SECWÉPENC / BANDE INDIENNE KAMLOOPS voir aussi Tk'EMLÚPS TE SECWÉPENC			
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	
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	13:1.75	
Property Taxation Amendment Law, 2010.....	2010-03-16	14:2.460	
Property Taxation Amendment Law No. 2, 2010..	2010-05-10	14:2.462	

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KAMLOOPS INDIAN BAND see also Tk'emlúps te SecwépeMC (continued) / BANDE INDIENNE KAMLOOPS voir aussi Tk'emlúps te SecwépeMC (suite)			
Property Taxation Law, 2008	2008-12-23	13:1.112	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)
Assessment By-law	2005-12-16	10:2.586	repealed by Property Assessment Law, 2008 (13:1.75)
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	
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	

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KAMLOOPS INDIAN BAND see also Tk'emlúps te Secwépmc (Continued) / BANDE INDIENNE			
KAMLOOPS voir aussi Tk'emlúps te Secwépmc (suite)			
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	
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	

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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	
2011 Rates By-law	2011-12-20	16:2.1224	
KITSUMKALUM FIRST NATION / PREMIÈRE NATION KITSUMKALUM			
Property Assessment and Taxation By-law	2005-09-28	10:1.39	
K'ŌMOKS FIRST NATION / PREMIÈRE NATION K'ŌMOKS			
Annual Expenditure Law, 2012	2012-06-01	16:3.1542	
Annual Rates Law, 2012	2012-06-01	16:3.1545	
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	
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

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KWANTLEN FIRST NATION (continued) / PREMIÈRE NATION KWANTLEN (suite)			
Property Assessment and Taxation By-law (continued)			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	
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	

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KWAW-KWAW-APILT FIRST NATION (continued) / PREMIÈRE NATION KWAW-KWAW-APILT (suite)			
Annual Expenditure Law, 2010.....	2010-05-29	14:2.464	
Annual Expenditure Law, 2011.....	2011-05-27	15:3.1560	
Annual Expenditure Law, 2012.....	2012-06-01	16:3.1548	
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	
Annual Rates Law, 2012.....	2012-06-01	16:3.1551	
Property Assessment Law, 2012.....	2012-03-28	16:3.1554	
Property Taxation Law, 2012.....	2012-03-28	16:3.1591	
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-APILT FIRST NATION (continued) / PREMIÈRE NATION KWAW-KWAW-APILT (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	
LAKAHAMEN FIRST NATION see also LEQ'ÀMEL FIRST NATION / PREMIÈRE NATION LAKAHAMEN voir aussi PREMIÈRE NATION LEQ'ÀMEL			
Exemption By-law 1998.....	1998-08-11	3:1.47	
Exemption By-law 1999.....	1999-09-07	4:1.9	
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 Expenditure Law, 2012	2012-06-08	16:3.1628	
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	
Annual Rates Law, 2012	2012-06-08	16:3.1632	
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	

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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. 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	
Rates By-law No. 2007	2007-08-07	11:2.329	
LHEIDLÍ T'ENNEH BAND / BANDE LHEIDLÍ T'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	
Rates By-law 2011	2012-03-09	16:2.1226	
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	

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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	
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	
2007 Railway Right-of-Way Tax Rates By-law ..	2007-07-10	11:2.331	
Rates By-law 1997-T02	1997-05-30	2:1.148	
Rates By-law 1998-T02	1998-06-10	2:2.509	
Rates By-law 1999-T02	1999-05-31	3:2.320	
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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LITTLE SHUSWAP INDIAN BAND (Continued) / BANDE INDIENNE LITTLE SHUSWAP (suite)			
Rates By-law 2009-T02	2009-09-29	13:4.2514	
Rates By-law 2010-T02	2010-06-21	14:2.785	
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	
	1997-05-29	2:1.149	

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1998 Rates By-law	1998-06-01	2:2.513	
1999 Rates By-law	1999-05-31	3:2.321	
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	
Property Taxation Law, 2009	2009-06-05	13:3.1759	s.25 by Property Taxation Law Amending Law, 2009 (13:3.1794)

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Property Taxation Law Amending Law, 2009 ..	2009-06-05	13:3.1794	
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	
Annual Tax Rates By-law for 2005.....	2005-07-06	10:1.102	
Annual Tax Rates By-law for 2006.....	2006-08-01	11:1.105	
Annual Tax Rates By-law for 2007.....	2007-08-07	11:2.337	
Property Assessment Amending By-law Number 11	1997-07-23	2:1.154	
Property Assessment By-law Amendment By-law Number 12.....	2001-01-21	5:2.242	
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 Assessment and Taxation By-law	1997-10-20	2:2.526	
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	
Tax Rates By-law No. 1, 2004	2001-02-07	5:2.244	
Tax Rates By-law No. 1, 2005	2004-12-08	9:1.165	
Tax Rates By-law No. 01.2007	2005-07-29	10:1.104	
Tax Rates By-law No. 01.2008	2007-06-25	11:2.339	
Tax Rates By-law No. 01.2009	2008-06-26	13:1.544	
Tax Rates By-law No. 01.2010	2009-07-06	13:3.1962	
Tax Rates By-law No. 01.2011	2010-06-16	14:2.786	
Tax Rates By-law No. 01.2011	2011-07-13	15:3.1843	
MATSQUI FIRST NATION / PREMIÈRE NATION MATSQUI			
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	

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MATSQUI FIRST NATION (continued) / PREMIÈRE NATION MATSQUI (suite)			
Annual Expenditure Law, 2011	2011-07-09	15:3.1587	
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	

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MATSQUI FIRST NATION (continued) / PREMIÈRE NATION MATSQUI (suite)			
Rates By-law No. 2007-02	2008-04-14	12:2.689	
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	
Financial Administration Law, 2011	see CIF, s.93	16:3.1635	
(FMB approval issued 2012-02-15)			
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)
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	

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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	
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	
Capital Projects By-law 2011 #1	2011-12-20	16:2.1228	
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	

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MUSQUEAM INDIAN BAND (continued) / BANDE INDIENNE MUSQUEAM (suite)			
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	
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 FIRST NATION / PREMIÈRE NATION NADLEH WHUT'EN			
Annual Rates Law, 2012	2012-06-15	16:3.1682	

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NADLEH WHUT'EN FIRST NATION (continued) / PREMIÈRE NATION NADLEH WHUT'EN (suite)			
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)
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	

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NADLEH WHUT'EN FIRST NATION (continued) / PREMIÈRE NATION NADLEH WHUT'EN (suite)			
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	
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 Expenditure Law, 2012.....	2012-06-15	16:3.1685	
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	
Annual Rates Law, 2012.....	2012-06-15	16:3.1688	
Property Assessment Amendment Law, 2011-01.....	2011-11-18	16:1.234	

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NESKONLITH INDIAN BAND (continued) / BANDE INDIENNE NESKONLITH (suite)			
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	
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	
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Property Tax Expenditure By-law	2011-08-17	16:1.477	

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NICOMEN INDIAN BAND (continued) / BANDE INDIENNE NICOMEN (suite)			
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'ŌWHÁMEL FIRST NATION / BANDE INDIENNE OHAMIL voir PREMIÈRE NATION SHXW'ŌWHÁMEL			
OLD MASSETT VILLAGE COUNCIL / CONSEIL DE OLD MASSETT VILLAGE			
Financial Management By-law	2006-06-16	10:2.670	
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	
Amendment No. 3 to Osoyoos Indian Band			
Property Taxation Law, 2009	2012-02-10	16:2.740	
Annual Expenditure Law, 2008	2008-06-13	12:2.373	
Annual Expenditure Law, 2009	2009-07-03	13:4.2247	

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OSOYOOS INDIAN BAND (continued) / BANDE INDIENNE OSOYOOS (suite)			
Annual Expenditure Law, 2010	2010-06-05	14:2.509	
Annual Expenditure Law, 2011	2011-06-01	15:3.1608	
Annual Expenditure Law, 2012	2012-06-01	16:3.1691	
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	
Annual Rates Law, 2012	2012-06-01	16:3.1697	
Borrowing Agreement Law, 2012	2012-02-10	16:2.742	
Financial Administration Law, 2011	see CIF, s.106	16:2.771	
(FMB approval issued 2011-11-23)			
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.11.1 by Amendment No. 3 to Osoyoos Indian Band Property Taxation Law, 2009 (16:2.740) s.12(3) by Amendment No. 2 to Osoyoos Indian Band Property Taxation Law, 2009 (15:3.1607)

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Property Taxation Law, 2009 (continued)			
Sch. III by Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009 (14:1.75)			
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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PAVILION INDIAN BAND see also Ts'kw'aylaxw First Nation (continued) / BANDE INDIENNE			
PAVILION voir aussi PREMIÈRE NATION Ts'kw'aylaxw (suite)			
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	Sch. II by 2009 Tax Rates Schedule Amending By-law (13:3.1976)
2009 Tax Rates Schedule Amending By-law ...	2009-07-10	13:3.1979	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 Expenditure Law, 2012	2012-06-01	16:3.1701	
Annual Rates Law, 2010	2010-07-31	14:2.522	
Annual Rates Law, 2011	2011-05-27	15:3.1622	
Annual Rates Law, 2012	2012-06-01	16:3.1704	
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	

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SEABIRD ISLAND BAND / BANDE SEABIRD ISLAND			
Annual Expenditure Law, 2008.....	2008-06-06	12:2.385	
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 Expenditure Law, 2012.....	2012-06-08	16:3.1707	
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	
Annual Rates Law, 2012.....	2012-06-08	16:3.1712	
Property Assessment Amendment Law, 2012..	2012-03-28	16:2.821	
Property Assessment Law, 2008.....	2008-09-18	13:1.163	s.22(1) by Property Assessment Amendment Law, 2012 (16:2.821)
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	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SHUSWAP FIRST NATION (continued) / PREMIÈRE NATION SHUSWAP (suite)			
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	
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	
SHXWHA:Y VILLAGE FIRST NATION (formerly SKWAY INDIAN BAND) / PREMIÈRE NATION SHXWHA: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)

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SHXWHÁ:Y VILLAGE FIRST NATION (formerly SKWAY INDIAN BAND) (continued) / PREMIÈRE NATION SHXWHÁ:Y VILLAGE (anciennement BANDE INDIENNE SKWAY) (suite)			s.6 by Property Assessment and Taxation By-law, Amendment By-law No. 2006-03 (11:1.126)
Property Assessment and Taxation By-law (continued)			
Property Assessment and Taxation By-law, Amendment By-law No. 2004-02.....	2004-11-15	9:1.234	
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	

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SHXW'ŌWHÁMEL FIRST NATION (OHAMIL INDIAN BAND) (continued) / PREMIÈRE NATION SHXW'ŌWHÁMEL (BANDE INDIENNE OHAMIL) (suite)			
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	
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 SISKA			
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	
SKAWAHLLOOK FIRST NATION / PREMIÈRE NATION SKAWAHLLOOK			
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	

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SKAWAHLOOK FIRST NATION (continued) / PREMIERE NATION SKAWAHLOOK (suite)			
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	
Tax Rates By-law 2008	2008-08-28	13:1.563	
Taxation Expenditure By-law	2008-08-28	13:1.565	
SKEETCHESTN INDIAN BAND / BANDE INDIENNE SKEETCHESTN			
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 Expenditure Law, 2012	2012-06-08	16:3.1715	
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	
Annual Rates Law, 2012	2012-06-08	16:3.1721	
Property Assessment Law, 2008	2008-12-17	13:1.243	
Property Taxation Amendment Law, 2010	2010-07-06	14:2.570	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SKEETCHESTIN INDIAN BAND (continued) / BANDE INDIENNE SKEETCHESTIN (suite)			
Property Taxation Law, 2008	2008-12-17	13:1.280	s.2(1) by Property Taxation Amendment Law, 2010 (14:2.570)
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	
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 / PREMIÈRE NATION SKOWKALE			
Annual Expenditure Law, 2008	2008-10-11	13:1.315	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SKOWKALE FIRST NATION (continued) / PREMIÈRE NATION SKOWKALE (suite)			
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 Expenditure Law, 2012	2012-06-01	16:3.1724	
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	
Annual Rates Law, 2012	2012-06-01	16:3.1727	
Property Assessment Law, 2012	2012-03-28	16:2.822	
Property Taxation Law, 2012	2012-03-28	16:2.859	
Exemption By-law 1998	1998-08-11	3:1.76	
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	

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SKOWKALE FIRST NATION (continued) / PREMIÈRE NATION SKOWKALE (suite)			
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	
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	

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SKUPPAH INDIAN BAND (continued) / BANDE INDIENNE SKUPPAH (suite)			
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)
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	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SLIAMMON FIRST NATION (continued) / PREMIÈRE NATION SLLIAMMON (suite)			
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	
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	

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SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND (continued) / PREMIERE NATION SNUNEYMUXW voir aussi BANDE INDIENNE NANAIMO (suite)			
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	
Taxation Rates By-law 2011	2012-03-01	16:2.1230	
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	
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	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SODA CREEK INDIAN BAND (continued) / BANDE INDIENNE SODA CREEK (suite)			
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 / PREMIÈRE 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 Expenditure Law, 2012	2012-05-15	16:3.1730	
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	
Annual Rates Law, 2012	2012-05-15	16:3.1736	
Borrowing Agreement Law, 2012	2012-02-10	16:2.896	
Financial Administration Law, 2009	2010-12-16	15:1.188	
Property Assessment Law, 2008	2008-05-16	12:2.442	
Property Taxation Amendment Law, 2012	2012-02-10	16:2.925	
Property Taxation Law, 2008	2008-05-16	12:2.481	s.23.01 by Property Taxation Amendment Law, 2012 (16:2.925)
Taxpayer Representation Law, 2010	2010-06-16	14:2.590	

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SONGHEES FIRST NATION (continued) / PREMIERE NATION SONGHEES (suite)			
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	
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	

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SONGHEES FIRST NATION (continued) / PREMIÈRE NATION SONGHEES (suite)			
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			
Annual Expenditure Law, 2012	2012-06-15	16:3.1740	
Annual Rates Law, 2012	2012-06-15	16:3.1743	
Property Assessment Law, 2011	2011-12-15	16:1.264	
Property Taxation Law, 2011	2011-12-15	16:1.302	
Financial Administration By-law	2011-10-31	16:2.1232	
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 Expenditure Law, 2012	2012-06-01	16:3.1746	
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	

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SQUAMISH NATION (continued) / NATION SQUAMISH (suite)			
Annual Rates Law, 2012	2012-06-01	16:3.1752	
Property Taxation By-law Amendment Law, 2009	2009-12-05	14:1.777	
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	

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SQUAMISH NATION (continued) / NATION SQUAMISH (suite)			
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	
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	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
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	
Annual Expenditure Law No. 109, 2012.....	2012-06-08	16:3.1756	
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	
Annual Rates Law No. 108, 2012.....	2012-06-08	16:3.1759	
Property Assessment Amendment Law, 2008-02 ...	2008-12-17	13:1.333	
Property Assessment Amendment Law, 2008-03 ...	2012-03-28	16:2.927	
Property Assessment Law, 2008.....	2008-09-18	13:1.334	s.22.(1) by Property Assessment Amendment Law, 2008-03 (16:2.927)
Property Taxation Law, 2008.....	2008-09-18	13:1.371	s.29(2) by Property Assessment Amendment Law, 2008-02 (13:1.333)
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	

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ST. MARY'S FIRST NATION (continued) / PREMIÈRE NATION ST. MARY'S (suite)			
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	
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	
STS' AILES			
Financial Administration Law, 2011	see CIF, s.94	16:3.1762	
(FMB approval issued 2012-02-15)			
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	

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SUMAS FIRST NATION (continued) / PREMIÈRE NATION SUMAS (suite)			
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	
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	
TK'EMLÛPS TE SECWÉPMC see also KAMLOOPS INDIAN BAND / TK'EMLÛPS TE SECWÉPMC voir aussi BANDE INDIENNE KAMLOOPS			
Annual Expenditure Law, 2012	2012-06-01	16:3.1814	
Annual Rates Law, 2012	2012-06-01	16:3.1822	

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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	
TL³ AZT³ EN NATION / NATION TL³ AZT³ 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	
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	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
Tl'AZT'EN NATION (continued) / NATION Tl'AZT'EN (suite)			
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	
Rates By-law 2011	2011-12-20	16:2.1253	
2009 Taxation Expenditure By-law.....	2009-10-27	13:4.2530	
2010 Taxation Expenditure By-law.....	2010-11-29	15:1.577	
2011 Taxation Expenditure By-law.....	2011-12-20	16:2.1255	
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	
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	

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TOBACCO PLAINS INDIAN BAND (continued) / BANDE INDIENNE TOBACCO PLAINS (suite)			
Property Assessment Amendment Law, 2012..	2012-03-28	16:2.928	
Property Assessment Law, 2008.....	2008-07-10	12:2.535	s.22.(1) by Property Assessment Amendment Law, 2012 (16:2.928)
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	
TSARTLIP FIRST NATION / PREMIÈRE NATION TSARTLIP			
Annual Expenditure Law, 2012	2012-06-08	16:3.1828	
Annual Rates Law, 2012	2012-06-08	16:3.1833	
Property Assessment Law, 2012.....	2012-02-10	16:2.929	
Property Taxation Law, 2012	2012-02-10	16:2.966	
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 Expenditure Law, 2012	2012-05-15	16:3.1837	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
TSAWOUT FIRST NATION (continued) / PREMIÈRE NATION TSAWOUT (suite)			
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	
Annual Rates Law, 2012	2012-05-15	16:3.1843	
Property Assessment Law, 2008.....	2008-09-18	13:1.423	
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	

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TSAWWASSEN FIRST NATION (continued) / PREMIÈRE NATION TSAWWASSEN (suite)			
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	
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	

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TS'KW'AYLAXW FIRST NATION see also PAVILION INDIAN BAND / PREMIERE 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	
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	

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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)			
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) 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	

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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)			
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	
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 Expenditure Law, 2012	2012-06-01	16:3.1847	
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	

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TZEACHTEN FIRST NATION (Continued) / PREMIÈRE NATION TZEACHTEN (suite)			
Annual Rates Law, 2012	2012-06-01	16:3.1851	
Borrowing Agreement Law, 2012	2012-02-10	16:2.1002	
Financial Administration Law, 2011	see CIF, s.106	16:2.1031	
(FMB approval issued 2011-11-23)			
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 Amendment Law, 2012	2012-02-10	16:2.1082	
Property Taxation Law, 2010	2010-09-22	15:1.398	s.27.1 by Property Taxation Amendment Law, 2012 (16:2.1082)
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Exemption By-law 1998	1998-08-11	3:1.89	
Exemption By-law 1999	1999-07-20	3:2.426	
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	

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TZEACHTEN FIRST NATION (continued) / PREMIÈRE NATION TZEACHTEN (suite)			
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	
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	3:1.93	
1999 Rates By-law	1999-12-07	4:2.305	

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UPPER SIMILKAMEEN INDIAN BAND (continued) / BANDE INDIENNE UPPER SIMILKAMEEN (suite)			
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	
2011 Rates By-law	2012-03-01	16:2.1261	
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	
WESTBANK FIRST NATION / PREMIÈRE NATION DE WESTBANK			
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	

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WESTBANK FIRST NATION (continued) / PREMIÈRE NATION DE WESTBANK (suite)			
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	
Expenditure By-law Annual Budget 2012	2012-05-08	16:3.1914	
Old Ferry Wharf Road Waterworks			
By-law No. 99-TX-04	1999-10-17	4:2.312	
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	

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WESTBANK FIRST NATION (continued) / PREMIERE NATION DE WESTBANK (suite)			
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 Sensiyusten 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	
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	
Tax Rate Schedule Amending By-law 2012	2012-05-08	16:3.1917	

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WESTBANK FIRST NATION (continued) / PREMIÈRE NATION DE WESTBANK (suite)			
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.....	2000-12-21	5:2.309	
[Tsinstikeptum] IR No.9 Community Message Board and Sculpture Capital Expenditure			
By-law No. 11-TX-09.....	2012-03-09	16:2.1263	
[Tsinstikeptum] IR No. 09 East Boundary Road Sidewalk Development Project Phase III			
Capital Expenditure By-law No. 10-TX-05...	2010-11-02	15:1.585	
[Tsinstikeptum] IR No.9 East Boundary Road Sidewalk Development Project Phase V			
Capital Expenditure By-law No. 11-TX-07 ..	2011-12-20	16:2.1268	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 10-TX-03	2010-11-02	15:1.588	

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WESTBANK FIRST NATION (continued) / PREMIERE NATION DE WESTBANK (suite)			
[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 Offsite Improvements Beach Capital Expenditure By-law No. 11-TX-10.....	2012-03-09	16:2.1271	
[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	

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WESTBANK FIRST NATION (continued) / PREMIÈRE NATION DE WESTBANK (suite)			
[Tsinstikeptum] I.R. #9 Sidewalk Development Project Phase I & II Capital Expenditure	2009-11-16	14:1.191	
By-law No. 09-TX-05			
[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	
[Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law No. 02-TX-04 ..	2002-11-30	7:1.326	
[Tsinstikeptum] I.R. No. 9 Water Reservoir Expansion Project Capital Expenditure	2006-11-16	11:1.156	
By-law No. 06-TX-03			
[Tsinstikeptum] I.R. No. 10 Campbell Road Interchange Drainage Project Capital Expenditure By-law No. 07-TX-04	2008-01-16	12:2.809	
Tsinstikeptum I.R. #10 Capital Expenditure By-law No. 00-TX-01	2000-05-07	4:2.341	repealed by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05			
[Tsinstikeptum] I.R. #10 Highway 97 Infrastructure and Road Access Improvement Project Capital Expenditure	2000-12-21	5:2.311	
By-law No. 03-TX-05	2004-05-10	8:2.504	

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WESTBANK FIRST NATION (continued) / PREMIÈRE NATION DE WESTBANK (suite)			
Tsinstikeptum I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment			
By-law No. 05-TX-01	2005-12-16	10:2.750	
[Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure			
By-law No. 03-TX-04	2003-11-18	8:2.509	
Tsinstikeptum I.R. No. 10 Lindley Building Signage Project Capital Expenditure			
By-law No. 05-TX-07	2005-12-16	10:2.754	
[Tsinstikeptum] IR #10 Lindley Government Building First Floor Renovation Capital Expenditure By-law No. 11-TX-08	2011-12-20	16:2.1276	
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law No. 01-TX-02	2001-05-05	5:2.305	
[Tsinstikeptum] I.R. No. 10 Water Reservoir Expansion Project Capital Expenditure			
By-law No. 07-TX-03	2008-01-16	12:2.812	
[Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure			
By-law No. 04-TX-01	2004-05-10	8:2.517	
WFN Business Licence Law No. 2005-17	2005-03-31	9:2.441	

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WHISPERING PINES/CLINTON INDIAN BAND / BANDE INDIENNE WHISPERING PINES/CLINTON			
Property Tax Expenditure By-law 1996.....	1997-02-03	2:1.350	
1997 Rates By-law	1997-05-30	2:1.346	
1998 Rates By-law	1998-06-18	2:2.760	
1999 Rates By-law	1999-07-20	3:2.435	
2001 Rates By-law	2001-12-19	6:2.543	
2002 Rates By-law	2002-10-10	7:1.331	
2003 Rates By-law	2003-11-18	8:2.522	
2004 Rates By-law	2004-08-18	9:1.248	
2005 Rates By-law	2005-09-28	10:1.406	
2006 Rates By-law	2006-07-10	10:2.757	
2007 Rates By-law	2007-08-07	11:2.508	
2008 Rates By-law	2009-04-08	13:3.2005	
2009 Rates By-law	2009-10-27	13:4.2536	
2010 Rates By-law	2010-08-28	15:1.594	
2011 Rates By-law	2011-08-30	16:1.496	
WILLIAMS LAKE INDIAN BAND / BANDE INDIENNE WILLIAMS LAKE			
Property Assessment and Taxation By-law	2004-04-19	8:2.524	
Property Taxation Expenditure By-law	2006-07-19	11:1.160	
Rates By-law 2006	2006-05-31	11:1.166	
Rates By-law 2007	2007-08-07	11:2.510	
Rates By-law 2008	2009-02-06	13:3.2007	

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WILLIAMS LAKE INDIAN BAND (continued) / BANDE INDIENNE WILLIAMS LAKE (suite)			
2009 Rates By-law	2009-10-19	13:4.2538	
2010 Rates By-law	2010-08-28	15:1.596	
2011 Rates By-law	2011-08-30	16:1.498	
YALE FIRST NATION / PREMIÈRE NATION YALE			
Financial Administration By-law	2003-01-24	7:2.635	
Property Assessment and Taxation By-law	2003-04-09	7:2.646	
YEKOCHE FIRST NATION / PREMIÈRE NATION YEKOCHE			
Financial Administration By-law	2002-11-27	7:2.697	
Property Assessment and Taxation By-law	2003-02-25	7:2.708	
MANITOBA			
CHEMAWAWIN CREE NATION / NATION CRIE CHEMAWAWIN			
Financial Administration By-law	2008-10-07	13:1.588	
MARCEL COLOMB FIRST NATION / PREMIÈRE NATION MARCEL COLOMB			
Band Custom Election Code	1999-03-12	3:2.437	
OPASKWAYAK CREE NATION / NATION CRIE OPASKWAYAK			
OCN Annual Tax Rate By-law No. 1, 1998	1998-05-25	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	1999-05-17	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	2000-07-11	4:2.384	
OCN Annual Tax Rate By-law No. 1, 2001	2001-05-19	5:2.313	
OCN Annual Tax Rate By-law No. 1, 2002	2002-05-29	6:2.545	
OCN Annual Tax Rate By-law No. 1, 2003	2003-05-13	7:2.759	

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OPASKWAYAK CREE NATION (continued) / NATION CRIE OPASKWAYAK (suite)			
OCN Annual Tax Rate By-law No. 1, 2004	2004-05-03	8:2.575	
OCN Annual Tax Rate By-law No. 1, 2005	2005-05-16	9:2.457	
OCN Annual Tax Rate By-law No. 1, 2006	2006-05-15	10:2.759	
OCN Annual Tax Rate By-law No. 1, 2007	2007-06-04	11:2.512	
OCN Annual Tax Rate By-law No. 1, 2008	2008-06-06	12:2.818	
OCN Annual Tax Rate By-law No. 1, 2009	2009-06-15	13:3.2009	
OCN Annual Tax Rate By-law No. 1, 2010	2010-09-21	15:1.598	
OCN Annual Tax Rate By-law No. 1, 2011	2011-07-20	15:3.1875	
OCN Land Tax By-law Amendment 1998	1998-06-09	3:1.99	
OCN Land Tax Expenditure By-law 1998	1998-06-09	3:1.101	
ROSEAU RIVER ANISHINABE FIRST NATION / PREMIÈRE NATION ROSEAU RIVER ANISHINABE			
Settlement Community Development Account Expenditure By-law	2011-06-14	15:3.1877	
NEW BRUNSWICK / NOUVEAU-BRUNSWICK			
RED BANK FIRST NATION / PREMIÈRE NATION RED BANK			
Property Assessment and Taxation By-law	2001-05-05	5:2.315	
NEFOUNDLAND AND LABRADOR / TERRE-NEUVE-ET-LABRADOR			
MIAWPUKEK FIRST NATION / PREMIÈRE NATION MIAWPUKEK			
Telephone Companies Taxation By-law	2000-02-09	4:2.386	
Utilities Companies Taxation By-law	2011-12-20	16:2.1280	
MUSHUAU INNU FIRST NATION / PREMIÈRE NATION MUSHUAU INNU			
Taxation Expenditure By-law	2006-12-07	11:1.168	

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MUSHUAU INNU FIRST NATION (continued) / PREMIÈRE NATION MUSHUAU INNU (suite)			
Telecommunications Companies			
Taxation By-law	2006-12-07	11:1.174	
SHESHATSHU INNU FIRST NATION / PREMIÈRE NATION SHESHATSHU INNU			
Taxation Expenditure By-law	2006-08-04	11:1.179	
Telecommunications Companies			
Taxation By-law	2006-05-15	10:2.761	amended by Telecommunications Companies Taxation By-law (16:1.500)
Telecommunications Companies			
Taxation By-law	2011-07-21	16:1.500	
NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST			
HAY RIVER DENE BAND RESERVE No. 1 / RÉSERVE N° 1 DE LA BANDE DÉNÉE DE HAY RIVER			
Business Licensing By-law	2000-01-13	4:2.390	
SALT RIVER FIRST NATION / PREMIÈRE NATION SALT RIVER			
Settlement Revenue Account By-law	2007-12-04	12:1.66	
NOVA SCOTIA / NOUVELLE-ÉCOSSE			
ESKASONI FIRST NATION / PREMIÈRE NATION ESKASONI			
Property Assessment and Taxation By-law	1998-06-09	3:1.108	
Property Assessment and Taxation By-law, 2012..	2012-04-24	16:3.1920	
2001 Taxation Rates By-law	2001-05-05	5:2.367	
MEMBERTOU FIRST NATION / PREMIÈRE NATION MEMBERTOU			
Financial Administration Law, 2012	see CIF, s.104	16:3.1854	
(FMB approval issued 2012-03-01)			

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MEMBERTOU FIRST NATION (continued) / PREMIÈRE NATION MEMBERTOU (suite)			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic.....	1997-02-22	3:1.157	
MILLBROOK FIRST NATION / PREMIÈRE NATION MILLBROOK			
Property Tax Expenditure By-law.....	2005-05-26	9:2.462	
Property Tax Expenditure By-law.....	2009-09-14	13:4.2540	
Property Tax Expenditure By-law.....	2010-08-28	15:1.600	
Property Tax Expenditure By-law.....	2011-06-14	15:3.1886	
1998 Rates By-law	1998-12-08	3:1.182	
2000 Rates By-law	2000-09-21	5:1.123	
2001 Rates By-law	2001-05-05	5:2.369	
2002 Rates By-law	2002-05-26	7:1.333	
2003 Rates By-law	2003-04-09	7:2.761	
2004 Rates By-law	2004-05-10	8:2.577	
2005 Rates By-law	2005-05-26	9:2.459	
2006 Rates By-law	2006-05-18	10:2.766	
Rates By-law 2007	2007-06-04	11:2.514	
Rates By-law 2008	2008-09-04	13:1.610	
2009 Rates By-law	2009-09-14	13:4.2546	
Rates By-law 2010	2010-08-28	15:1.607	
Rates By-law 2011	2011-06-14	15:3.1893	
PICTOU LANDING FIRST NATION / PREMIÈRE NATION PICTOU LANDING			
Financial Administration By-law	2000-07-04	4:2.407	

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ONTARIO			
CHIPPEWAS OF GEORGINA ISLAND FIRST NATION / PREMIÈRE NATION DES CHIPPEWAS DE GEORGINA ISLAND			
Land Management Code	2000-01-01	5:2.371	
CHIPPEWAS OF KETTLE AND STONEY POINT FIRST NATION / PREMIÈRE NATION DES CHIPPEWAS DE KETTLE ET STONEY POINT			
Financial Management By-law	2002-11-28	7:1.336	
CHIPPEWAS OF MNIJIKANING FIRST NATION / PREMIÈRE NATION DES CHIPPEWAS DE MNIJIKANING			
Taxi and Limousine Licensing By-law No. 03-01	2004-04-21	8:2.580	
DOKIS FIRST NATION / PREMIÈRE NATION DOKIS			
Financial Administration By-law	2004-03-22	8:2.595	
LAC LA CROIX FIRST NATION / PREMIÈRE NATION LAC LA CROIX			
Telephone Companies Taxation By-law	2002-12-19	7:2.764	
MICHIPICOTEN FIRST NATION / PREMIÈRE NATION MICHIPICOTEN			
Financial Administration By-law	2002-11-18	7:1.351	
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION / PREMIÈRE NATION DES MISSISSAUGAS DE SCUGOG ISLAND			
Land Management Code	2000-01-01	5:2.390	
NIPISSING FIRST NATION / PREMIÈRE NATION NIPISSING			
Telephone Companies Taxation By-law	1999-01-07	3:2.459	
Telephone Companies Taxation Expenditure By-law	2001-02-25	5:2.410	

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QUÉBEC / QUEBEC			
CONSEIL DES MONTAGNAIS DU LAC-SAINT-JEAN / LAC-SAINT-JEAN MONTAGNAIS COUNCIL			
Règlement modifiant le Règlement administratif			
No. 22 concernant l'imposition de permis dans la réserve indienne de Mashteuiatsh No. 5....	2004-08-24	9:1.250	
INNU TAKUAIKAN UASHAT MAK MANTI-UTENAM			
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998			
	1998-08-04	3:1.184	
Règlement administratif sur les taux de taxes foncières, numéro 1, 1999			
	1999-05-31	3:2.463	
Règlement administratif sur les taux de taxes foncières, numéro 2, 1999			
	1999-05-31	3:2.468	
Règlement sur l'imposition des compagnies de télécommunication, de gaz ou d'énergie électrique.....			
	2006-12-07	11:2.517	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2000			
	2000-12-05	5:1.126	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2001			
	2001-06-12	5:2.417	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002			
	2002-05-26	6:2.547	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2003			
	2003-04-27	7:2.768	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2004			
	2004-03-22	8:2.606	

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Règlement sur les taux annuels de taxes foncières, numéro 2, 2005	2005-04-14	9:2.468	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2006	2006-07-19	11:1.185	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2007	2007-04-17	11:2.523	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2008	2008-05-12	12:2.820	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2009	2009-04-27	13:3.2011	
Règlement sur les taux annuels de taxes foncières, 2010	2010-05-27	14:2.799	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2011	2011-06-07	15:3.1896	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2012	2012-03-09	16:2.1283	
NATION HURONNE-WENDAT / HURON-WENDAT NATION			
Règlement 2004-02 concernant les coûts de certains services publics	2004-08-24	9:1.253	art. 1 by Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528) art. 3 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526);

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Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics	2006-12-07	11-2.526	
Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics	2006-12-07	11-2.528	

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Règlement 2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics	2007-04-17	11:2.530	
Règlement sur les permis d'exploitation et le Fonds de développement local.....	2008-02-08	12:2.823	
SASKATCHEWAN			
CARRY THE KETTLE FIRST NATION / PREMIÈRE NATION CARRY THE KETTLE			
Annual Property Taxation Expenditure By-law, 2011	2011-12-20	16:2.1286	
Property Assessment and Taxation By-law	2003-06-01	7:2.771	
Property Tax Expenditure By-law	2004-02-24	8:2.609	
2003 Tax Rates By-law	2003-07-14	8:1.206	
2004 Tax Rates By-law	2004-08-28	9:1.256	
2005 Tax Rates By-law	2005-07-11	10:1.408	
2006 Tax Rates By-law	2006-08-01	11:1.188	
2008 Tax Rates By-law	2008-11-17	13:1.613	
2009 Tax Rates By-law	2009-09-14	13:4.2548	
2011 Tax Rates By-law	2011-12-20	16:2.1290	
COTE FIRST NATION / PREMIÈRE NATION COTE			
Cote Revenue Account By-law	2009-06-02	13:4.2549	
Cote Revenue Account By-law	2012-03-01	16:2.1291	

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Financial Administration By-law	2012-04-24	16:3.1985	
FLYING DUST FIRST NATION / PREMIÈRE NATION FLYING DUST			
Business Licensing By-law No. 1, 2003	2004-05-03	8:2.616	
KEESEKOOSE FIRST NATION / PREMIÈRE NATION KEESEKOOSE			
Trust Appropriations By-law	2005-12-16	10:2.769	
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Government Act	2001-06-18	6:1.175	
MUSKEG LAKE CREE NATION / NATION CRIE MUSKEG LAKE			
Annual Expenditure Law, 2008	2008-07-01	12:2.638	
Annual Expenditure Law, 2009	2009-09-16	13:4.2468	
Annual Expenditure Law, 2010	2010-12-02	15:1.436	
Annual Expenditure Law, 2011	2011-11-18	16:1.344	
Annual Rates Law, 2008	2008-06-27	12:2.642	
Annual Rates Law, 2009	2009-07-17	13:4.2472	
Annual Rates Law, 2010	2010-12-02	15:1.440	
Annual Rates Law, 2011	2011-11-18	16:1.348	
MUSKODAY FIRST NATION / PREMIÈRE NATION MUSKODAY			
Land Code	2000-01-01	5:2.420	
MUSKOWEKWAN FIRST NATION / PREMIÈRE NATION MUSKOWEKWAN			
Property Assessment and Taxation By-law	2007-11-15	12:1.69	

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Property Assessment and Taxation By-law.....	2000-01-28	4:2.418	ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
2000 Rates By-law	2000-12-05	5:1.129	
2001 Rates By-law	2001-06-02	5:2.440	
2002 Rates By-law	2002-11-27	7:1.362	
2003 Rates By-law	2003-09-30	8:1.207	
2004 Rates By-law	2004-12-02	9:1.257	
2005 Rates By-law	2005-10-31	10:1.409	
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Rates By-law 2007	2008-01-16	12:2.834	

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Rates By-law 2009	2009-10-27	13:4.2558	
Rates By-law 2010	2010-11-29	15:1.610	
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Taxation Expenditure By-law	2008-10-03	13:1.616	
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Taxation Expenditure By-law	2010-11-29	15:1.612	
Taxation Expenditure By-law	2012-03-01	16:2.1303	
SWEETGRASS FIRST NATION / PREMIÈRE NATION SWEETGRASS			
Property Assessment and Taxation By-law, 2011	2011-10-31	16:1.505	
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Annual Expenditure Law, 2008	2008-10-11	13:1.496	
Annual Expenditure Law, 2009	2009-10-22	13:4.2475	
Annual Expenditure Law, 2010	2010-11-11	15:1.443	
Annual Expenditure Law, 2011	2011-10-06	16:1.351	
Annual Rates Law, 2008	2008-10-11	13:1.502	
Annual Rates Law, 2009	2009-10-22	13:4.2481	
Annual Rates Law, 2010	2010-11-11	15:1.449	
Annual Rates Law, 2011	2011-10-06	16:1.357	
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Property Tax Expenditure By-law	1999-09-03	4:1.55	
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2002 Tax Rates By-law	2002-08-04	7:1.364	
2003 Tax Rates By-law	2003-07-14	8:1.209	
2004 Tax Rates By-law	2004-08-18	9:1.259	
2005 Tax Rates By-law	2005-07-22	10:1.411	
2006 Tax Rates By-law	2007-03-19	11:2.532	
2007 Tax Rates By-law	2007-11-15	12:1.120	
WHITECAP DAKOTA FIRST NATION / PREMIÈRE NATION WHITECAP DAKOTA			
Annual Expenditure Law, 2011	2011-11-18	16:1.360	
Annual Rates Law, 2011	2011-11-18	16:1.366	
Business Licensing By-law No. 2005-01.....	2005-07-11	10:1.416	
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Property Assessment and Taxation By-law No. 2005-02	2005-09-12	10:1.431	
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2003 Rates By-law	2003-09-30	8:1.237	
2004 Rates By-law	2004-11-10	9:1.262	
2005 Rates By-law	2005-09-28	10:1.414	
2006 Rates By-law	2006-11-16	11:1.191	
2007 Rates By-law	2007-11-15	12:1.123	
2008 Rates By-law	2008-11-17	13:1.622	
2009 Rates By-law	2009-10-27	13:4.2566	
2010 Rates By-law	2011-03-02	15:3.1899	

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. 16:3.1415).

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. 16:3.1415).

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FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS				
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Standards Establishing Criteria for Approval of Borrowing Laws.....	2008-09-17	2011-12-15	16:1.9	
Normes établissant les critères d'agrément des lois sur l'emprunt	2008-09-17	2011-12-15	16:1.36	
Standards for First Nation Business Activity Tax Laws	2012-03-29		16:2.691	
Normes relatives aux lois sur les taxes sur les activités commerciales des premières nations.....	2012-03-29		16:2.713	
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	2012-03-29	16:2.701	
Normes relatives aux lois sur l'évaluation foncière des premières nations	2007-10-22	2012-03-29	16:2.725	

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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	
Standards for First Nation Service Tax Laws....	2010-02-10		14:2.277	Revoked and replaced 2012-06-20
Normes relatives aux lois sur les taxes sur les services des premières nations	2010-02-10		14:2.292	Abrogées et remplacées 2012-06-20
Standards for First Nation Service Tax Laws....	2012-06-20		16:3.1415	
Normes relatives aux lois sur les taxes sur les services des premières nations	2012-06-20		16:3.1429	
Standards for First Nation Tax Rates Laws.....	2007-10-22	2011-03-29	15:3.1463	Revoked and replaced 2011-12-15
Normes relatives aux lois sur les taux d'imposition foncière des premières nations ..	2007-10-22	2011-03-29	15:3.1511	Abrogées et remplacées 2011-12-15
Standards for First Nation Tax Rates Laws, 2011	2011-12-15		16:1.23	
Normes relatives aux lois sur les taux d'imposition des premières nations (2011).....	2011-12-15		16:1.51	
Standards for First Nation Taxpayer Representation to Council Laws.....	2010-02-10		14:2.288	

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Standards for the Form and Content of First Nation Borrowing Laws	2008-09-17	2011-12-15	16:1.29	
Normes relatives à la forme et au contenu des lois sur l'emprunt des premières nations..	2008-09-17	2011-12-15	16:1.58	
Standards for the Submission of Information Required under Section 8 of the Act	2008-07-09	2008-09-17	12:3.955	
Normes relatives à la présentation des renseignements exigés par l'article 8 de la Loi.....	2008-07-09	2008-09-17	12:3.1012	
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