

First Nations Gazette



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2011

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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 fourteen 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 Indian 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.

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, *Skowkale First Nation Annual Rates Law, 2010*, F.N. Gaz. 2011.15:1.185. The citation, as shown in the example, includes the following elements: *Title*, *Gazette* abbreviation year.volume:issue.page.

Waiver Notice

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

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STANDARDS FOR FIRST NATION PROPERTY ASSESSMENT LAWS

[Consolidated to 2010-12-16]

PART I PREAMBLE

WHEREAS:

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

PART II PURPOSE

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

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

PART III AUTHORITY AND PUBLICATION

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

PART IV APPLICATION

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

PART V DEFINITIONS

In these Standards:

- “Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;
- “assessable property” means property that is subject to assessment under a Law;
- “assessment” means a valuation and classification of interests in land;
- “Assessment Review Board” means an independent appeal body established by a First Nation to hear and determine assessment appeals and assessor recommendations;
- “assessment roll” means a list setting out interests in land and their assessed values for the purposes of taxation and includes a supplementary assessment roll and any amendments to the assessment roll;
- “chair” means a 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 of assessable property;
- “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 an assessment law enacted under subparagraph 5(1)(a)(i) of the Act;
- “Province” refers to the province in which the assessable property is situated;
- “reserve” means any land set apart for the use and benefit of a First Nation within the meaning of the *Indian Act*; and
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting.

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

[am. FNTC Resolution 2008-09-17.]

PART VI STANDARDS

1. Appointment of Assessor

The Law must

- (a) provide for the appointment by resolution of an assessor to undertake assessments of assessable property in accordance with the Law and such other duties as set out in the Law; and
- (b) provide that any assessor appointed by Council must be qualified to assess real property for taxation purposes in the Province.

2. Assessment Dates

2.1 For those aspects of the assessment process that are set out in Schedule I to these Standards, the Law must incorporate the corresponding dates or time frames in Schedule I, if any.

2.2 Where Schedule I does not provide a date or time frame but allows a First Nation to select a date to be set in its Law, the Law must set a fixed date for that aspect of the assessment process.

2.3 The Law must set a date for mailing assessment notices that is on or before the date for mailing tax notices set in the First Nation's taxation law.

3. Assessment Classification

3.1 The Law must establish property classes for the purposes of assessment that are the same as those property classes established in the Province.

3.2 As an exception to subsection 3.1, Laws of First Nations located in British Columbia must establish a Class 7 Forest land property class that includes only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*, or under a land code established in accordance with the *First Nations Land Management Act*.

3.3 As an exception to subsection 3.1, Laws of First Nations located in British Columbia are not required to establish property class 3, supportive housing.

[am. FNTC Resolution 2008-12-16; 2009-03-25.]

4. Assessment Method

4.1 For the purposes of assessing interests in land, the Law must require the assessor to use the

- (a) valuation methods, rates, rules and formulas established under provincial assessment legislation, and

- (b) assessment practices used by assessors in the Province for conducting assessments off the reserve,

except where otherwise provided in the Law.

4.2 Without limiting subsection 4.1,

- (a) Laws of First Nations located in Manitoba must establish percentages of assessed value for each property class for which such a value is established by the Province, and must require the assessor to determine the portioned value of each property using the applicable percentages of assessed values established in the Law; and
- (b) Laws of First Nations located in Saskatchewan must establish percentages of assessed value for each property class for which such a value is established by the Province, and must require the assessor to determine the taxable assessment of each property by multiplying the fair value assessment by the applicable percentage of value established in the Law.

[am. FNTC Resolution 2009-03-25.]

5. Assessment Roll

5.1 The Law must provide for the completion of an annual assessment roll that contains a list of every interest in land liable to taxation or for which payments-in-lieu may be accepted by the Council.

5.1.1 As an exception to subsection 5.1, Laws of First Nations located in Quebec may provide for the completion of an assessment roll every three (3) years, or such other time frame as established or permitted by the Province.

5.2 The Law must require the assessment roll to contain at least the following information:

- (a) the name and address of the holder of the property;
- (b) a description of the property;
- (c) the classification of the property;
- (d) the assessed value by classification of the property;
- (e) the total assessed value of the property;
- (f) for First Nations located in Manitoba, the portioned value of the property;
- (g) for First Nations located in Saskatchewan, the taxable assessment of the property; and
- (h) for First Nations located in provinces other than Manitoba and Saskatchewan, the total assessed value of the property liable to taxation.

5.3 The Law must provide for

- (a) certification of the assessment roll by the assessor that the assessment roll was completed in accordance with the Law;

- (b) delivery of the certified assessment roll by the assessor to the Council;
- (c) inspection of the assessment roll by any person;
- (d) a prohibition on using the information contained in the assessment roll for solicitation purposes; and
- (e) a procedure where holders can apply to have their name, address or other information about the holder omitted or obscured from the assessment roll for reasons of safety or the mental or physical health of the holder or a member of the holder's household.

[am. FNTC Resolution 2009-03-25; 2010-12-16]

6. Correction of Errors and Omissions

The Law must provide procedures for the correction by the assessor of errors and omissions in the assessment roll through the use of one or more of revised, amended or supplementary assessment rolls.

7. Assessment Notice

7.1 The Law must provide for assessment notices to be delivered to all persons named on the assessment roll in respect of an assessable property.

7.2 The Law must require an assessment notice to contain at least the following information:

- (a) the name and address of the holder of the property;
- (b) a short legal description of the property;
- (c) the assessed value by classification of the property;
- (d) for First Nations located in Manitoba, the portioned value of the property;
- (e) for First Nations located in Saskatchewan, the taxable assessment of the property;
- (f) for First Nations located in provinces other than Manitoba and Saskatchewan, the total assessed value of the property liable to taxation;
- (g) the opportunity to make a request for reconsideration of the assessment by the assessor and the deadline for making such a request; and
- (h) the right to appeal the assessment to the Assessment Review Board, how to appeal and the deadline for an appeal.

[am. FNTC Resolution 2009-03-25.]

8. Reconsideration

The reconsideration procedures in the Law must

- (a) allow a person named on the assessment roll in respect of an assessed property to request that the assessor reconsider the assessment of that assessable property;

- (b) provide for at least thirty (30) days after the date of delivery of an assessment notice for a person to request a reconsideration by the assessor;
- (c) set out the grounds for reconsideration;
- (d) require the assessor to complete the reconsideration within fourteen (14) days after the assessor receives a request for reconsideration and
 - (i) notify the person that made the request that the assessment is confirmed, or
 - (ii) where the assessor determines that the property should have been assessed differently, offer to modify the assessment; and
- (e) where the person that made the request agrees to a modification, provide for the assessor
 - (i) to amend the assessment roll,
 - (ii) to give notice of the amendment to all persons who received an assessment notice in respect of the assessable property, and
 - (iii) where a notice of appeal has been given in respect of an assessable property, to give notice of the amendment to the Assessment Review Board.

9. Assessment Appeals

9.1 The Law must set out, at a minimum, the following grounds for appeal to the Assessment Review Board:

- (a) the assessed value of the assessed property;
- (b) the assessment classification of the assessed property;
- (c) the applicability of an exemption to the assessed property; and
- (d) an alleged error or omission in the assessment.

9.2 If the Law provides for an administration fee for the filing of an assessment appeal, the fee must not exceed thirty dollars (\$30).

10. Assessment Review Board

10.1 The Law must

- (a) set out the powers, duties and functions of the chair;
- (b) provide for the appointment of members of the Assessment Review Board by Council resolution and for a term of appointment of those members of not less than two (2) years; and
- (c) set out when and how members of the Assessment Review Board may be removed from office.

10.2 The Law must establish practices and procedures for the conduct of Assessment Review Board hearings, including respecting

- (a) a party's right to be heard, have representation, present evidence and call witnesses;
- (b) the manner by which the Assessment Review Board may conduct a hearing; and
- (c) the evidentiary rules that apply during a hearing.

10.3 In establishing practices and procedures, 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 Assessment Review Board to determine its own procedure during a hearing to the extent not inconsistent with the Law.

10.4 The Law must provide for, at a minimum, the complainant, the assessor and the holder of the assessable property (if other than the complainant) to be parties to the appeal.

10.5 The Law must set out procedures for updating the assessment roll to reflect decisions of the Assessment Review Board.

11. Confidentiality

The Law must provide for the confidentiality of information and documents obtained by the tax administrator, assessor, the Assessment Review Board 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 the Assessment Review Board 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

COMING INTO FORCE

These Standards are established and in effect as of October 22, 2007.

PART VIII

ENQUIRIES

All enquiries respecting these Standards should be directed to:

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

SCHEDULE I
ASSESSMENT TIMELINES

British Columbia

Assessment valuation date:	July 1 of year before taxation year
Physical condition and permitted use date:	October 31 of year before taxation year
Assessment roll and notices date:	December 31 of year before taxation year, where the First Nation has appointed the BC Assessment Authority as the assessor, or January 31 of taxation year, where the First Nation has appointed an assessor other than the BC Assessment Authority.

Alberta

Assessment valuation date:	July 1 of year before taxation year
Physical condition and use date:	December 31 of year before taxation year
Assessment roll date:	a date set by the First Nation in its Law
Assessment notice date:	a date set by the First Nation in its Law

Saskatchewan

Base date for valuation:	as established by Assessment Management Agency from time to time
Physical condition and use date:	January 1 of taxation year
Assessment roll date:	April 1 of taxation year
Assessment notice date:	within fifteen (15) days of completion of assessment roll

Manitoba

Reference date for valuation:	as set by Province from time to time
Assessment roll date:	December 31 of year before taxation year

Assessment notice date:	a date set by the First Nation in its Law
<u>Ontario</u>	
Valuation date:	January 1 in preceding year, or as set by provincial regulation
Classification date:	June 30 of year before taxation year
Assessment roll date:	not later than second Tuesday following December 1 of year before taxation year
Assessment notice date:	no later than fourteen (14) days before assessment roll is completed
<u>Quebec</u>	
Valuation and condition date:	July 1 of second fiscal year preceding first fiscal year for which assessment roll is made
Assessment roll date:	August 15 to September 15 of year before taxation year
Assessment notice date:	March 1 of taxation year
<u>New Brunswick</u>	
Valuation date:	January 1 of year before taxation year
Assessment roll date:	December 31 of year before taxation year
Assessment notice date:	a date set by the First Nation in its Law
<u>Nova Scotia</u>	
Valuation date:	as set by Province from time to time
Physical condition and use date:	December 1 of year before taxation year
Assessment roll date:	December 31 of year before taxation year
Assessment notice date:	on completion of assessment roll by a date set by the First Nation in its Law

Prince Edward Island

Valuation date:	as set by the First Nation in its Law
Assessment roll date:	as set by the First Nation in its Law
Assessment notice date:	fifth business day in May

Newfoundland & Labrador

Base date for valuation:	January 1 of every third year after 1996
Assessment roll date:	January 1 to September 30
Assessment notice date:	on completion and delivery of assessment roll by a date set by the First Nation in its Law

Yukon Territory

Valuation date:	July 31 of year before taxation year
Assessment roll date:	November 15 of year before taxation year
Assessment notice:	immediately on return of corrected roll to collector by a date set by the First Nation in its Law

Northwest Territories

Base year for valuation:	as set by territory from time to time
Assessment roll date:	October 31 of year before taxation year
Assessment notice date:	twenty-one (21) days after certified roll sent to taxing authority

Nunavut

Base year for valuation:	as set by territory from time to time
Assessment roll date:	October 31 of year before taxation year
Assessment notice date:	twenty-one (21) days after certified roll sent to taxing authority

[am. FNTC Resolution 2008-09-17; 2009-03-25.]

SCHEDULE II

Repealed. [FNTC Resolution 2009-03-25.]

**STANDARDS FOR
FIRST NATION PROPERTY TAXATION LAWS**

[Consolidated to 2010-12-16]

**PART I
PREAMBLE**

WHEREAS:

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

**PART II
PURPOSE**

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

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

**PART III
AUTHORITY AND PUBLICATION**

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

**PART IV
APPLICATION**

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

PART V DEFINITIONS

In these Standards:

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

“assessable property” means property that is subject to assessment under an assessment law enacted under paragraph 5(1)(a) of the Act;

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

“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 taxation law enacted under paragraphs 5(1)(a) and (e) of the Act;

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

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

“reserve fund” in this Standard does not include a reserve fund established for development cost charges purposes or a debt reserve fund established by a borrowing member;

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

“tax administrator” means a person appointed by Council to administer and enforce a Law;

“tax notice” means a notice of taxes owing sent to a holder of taxable property under a Law;

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

“taxable property” means a property that is subject to tax under a Law;

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

“taxes” includes

- (a) all taxes on interests in land imposed, levied, assessed or assessable under an assessment local revenue law, and all penalties, interest and costs added to taxes under a Law; and
- (b) for the purposes of collection and enforcement, all taxes on interests in land imposed, levied, assessed or assessable under any 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.

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

[am. FNTC Resolution 2008-09-17.]

PART VI STANDARDS

1. Appointment of Tax Administrator

The Law must provide for the appointment by Council resolution of a tax administrator to oversee the administration and enforcement of the Law.

2. Tax Liability

The Law must

- (a) provide that it applies to all interests in land in the reserve; and
- (b) provide that all interests in land in the reserve are subject to taxation unless exempted from taxation in accordance with the Law.

3. Exemptions from Taxation

3.1 Where a First Nation wishes to provide for exemptions from property taxation under a Law, those exemptions must be set out within the Law.

3.2 Where exemptions from taxation are included in a Law, the exemptions must be in respect of interests in land in one or more of the following categories:

- (a) exemptions for interests in land held or occupied by members of the First Nation;
- (b) exemptions for interests in land held or occupied by the First Nation or corporations in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation; or
- (c) exemptions within a class of exemption used by local governments in the Province.

3.3 Exemptions from taxation under paragraphs 3.2(a) and (b) must not exempt interests in land held by a member, the First Nation or a corporation, as the case may be, that are actually occupied by someone other than a member, the First Nation or a corporation.

[am. FNTC Resolution 2008-09-17.]

4. Tax Abatement and Granting Programs

4.1 Where the Law provides for tax abatement, the Law must

- (a) provide for the same type and offer the same amount or percentage amount of abatement as offered by the Province; or
- (b) offer an abatement for residential taxpayers based on
 - (i) age of sixty-five (65) years or older,
 - (ii) physical or mental disability, or
 - (iii) financial need.

4.2 Where the Law provides for tax abatement, the qualifying requirements must be set out in the Law and the amount of abatements given must be shown annually in the annual expenditure law.

4.3 Where the Law provides for a granting program, the Law must

- (a) set out the objectives of the program, which must relate to a community purpose or goal;
- (b) set out the qualifying criteria for the program;
- (c) provide that the grant
 - (i) may be given only to a holder of property that is taxable in the current taxation year,
 - (ii) 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 or offsets, and
 - (iii) must be used only for the purposes of paying the taxes owing on the property in the current taxation year; and
- (d) provide that Council will in each taxation year determine all grants that will be given and authorize those grants in an expenditure law.

[am. FNTC Resolution 2010-12-16.]

5. Reserve Funds

5.1 If a First Nation wishes to establish reserve funds,

- (a) the Law must include the provisions set out in this section; and
- (b) each reserve fund must be established in an expenditure law.

5.2 The Law must include the following provisions respecting the use of reserve funds:

- (a) except as authorized in the Law, money in a reserve fund and interest earned on it must be used only for the purpose for which the reserve fund was established;
- (b) for capital purpose reserve funds, Council may
 - (i) by expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed, and
 - (ii) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund;
- (c) for non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by expenditure law; and
- (d) all payments into a reserve fund and all expenditures from a reserve fund must be authorized by expenditure law.

5.3 Where the Law provides for the investing of moneys in a reserve fund that are not immediately required, it must allow for investment only in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

[am. FNTC Resolution 2008-09-17.]

6. Tax Roll

The Law must provide for the tax administrator to create a tax roll each year by a date set out in the Law.

7. Penalties

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

8. Tax Payments

8.1 The Law must

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

8.2 Where the Law provides for tax payments by installments, the Law must set out

- (a) how a taxpayer may apply to pay taxes by installments;
- (b) the due date for each installment;
- (c) how each installment amount will be calculated;
- (d) any consequences of failing to pay an installment by the installment due date; and
- (e) any penalties or interest that will be levied on unpaid installment payments and when such charges will be imposed.

8.3 The Law may require taxpayers to make an interim tax payment before the First Nation establishes its annual tax rates, provided the First Nation is located in a Province that permits interim tax levies in the provincial property taxation regime.

8.4 Where a Law requires an interim tax payment, the Law must set out

- (a) the date on which the interim payment is due and payable;
- (b) the calculation of the interim payment amount based on a specified percentage of the property value taxes levied on a property in the previous taxation year;
- (c) the interim tax payment percentage for each property class;
- (d) that the interim tax payment will be applied towards the total taxes owing for that taxation year; and
- (e) any penalties or interest that will be levied on an unpaid interim tax payment and when such charges will be imposed.

8.5 The percentages required by paragraph 8.4(c) must not exceed the percentages permitted under the applicable legislation in the Province in which the First Nation is located.

[am. FNTC Resolution 2009-03-25.]

9. Tax Notices

9.1 The Law must require the tax administrator to mail a tax notice in each year by a date set out in the Law that is at least thirty (30) days before the date that any taxes are due.

9.2 The Law must require the tax administrator to mail a tax notice to

- (a) each holder of an interest in land subject to tax; and
 - (b) each person whose name appears on the tax roll in respect of a taxable property.
- 9.3 The Law must require a tax notice to contain at least the following information:
- (a) a description of the property;
 - (b) the taxes imposed under the Law for the current taxation year;
 - (c) when penalties will be added if taxes are not paid;
 - (d) any unpaid taxes, penalties, interest and arrears in respect of the property; and
 - (e) where payment must be made, the manner of payment, and the date or dates the taxes are due, including due dates for any interim tax payments and installment tax payments.
- 9.4 The Law must provide for the mailing of amended tax notices where the tax roll is amended to reflect a revised or supplementary assessment roll.
- [am. FNTC Resolution 2009-03-25.]

10. Tax Refunds

10.1 The Law must set out procedures for providing refunds to taxpayers and the circumstances under which refunds will be given. The Law must include at least the following provisions:

- (a) a refund of excess taxes paid where a change in the assessment results in a reduction of taxes for a property;
 - (b) payment of interest at a rate of two percent (2%) below the prime lending rate of the principal banker to the First Nation on the fifteenth day of the month immediately preceding the calculation of the interest for the following three (3) month period.
- 10.2 Notwithstanding subsection 10.1, the Law may provide for a refund of excess taxes paid to be applied as a credit on account of taxes or other unpaid amounts due to the First Nation.

11. Tax Collection and Enforcement

11.1 The Law must set out the enforcement measures that may be taken by the First Nation to collect unpaid taxes.

11.2 If the First Nation wishes to recover its costs where enforcing by way of seizure and sale of personal property, the types of costs and the amounts must be specified in the Law.

12. Confidentiality

The Law must provide for the confidentiality of information and documents obtained by the tax administrator, assessor, the Assessment Review Board 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 the Assessment Review Board 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

COMING INTO FORCE

These Standards are established and in effect as of October 22, 2007.

PART VIII

ENQUIRIES

All enquiries respecting these Standards should be directed to:

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

NORMES RELATIVES AUX LOIS SUR L'ÉVALUATION FONCIÈRE DES PREMIÈRES NATIONS

[Codifiées le 2010-12-16]

PARTIE I PRÉAMBULE

Attendu :

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

PARTIE II OBJET

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

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

PARTIE III AUTORISATION ET PUBLICATION

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

PARTIE IV

APPLICATION

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

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « bien sujet à évaluation » Bien foncier assujéti à l'évaluation au titre d'un texte législatif.
- « Comité de révision des évaluations foncières » Organisme d'appel indépendant constitué par une première nation pour entendre et trancher les appels en matière d'évaluation et les recommandations de l'évaluateur.
- « 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.
- « évaluation » Estimation de la valeur et classification d'intérêts fonciers.
- « 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 porte en appel l'évaluation d'un bien sujet à évaluation.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « président » Le président du Comité de révision des évaluations foncières.
- « province » Province dans laquelle est situé le bien sujet à évaluation.

« 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 d'évaluation » Liste faisant état des intérêts fonciers et de leur valeur imposable établie aux fins de l'imposition foncière; s'entend en outre d'un rôle d'évaluation supplémentaire et des modifications apportées au rôle d'évaluation.

« texte législatif » Texte législatif sur l'évaluation foncière édicté en vertu du sous-alinéa 5(1)a)(i) de la Loi.

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

[mod. Résolution de la CFPN 2008-09-17]

PARTIE VI

NORMES

1. Nomination d'un évaluateur

Le texte législatif doit :

- a) prévoir la nomination, par voie de résolution, d'un évaluateur chargé d'évaluer les biens sujets à évaluation conformément au texte législatif et de remplir toute autre fonction prévue dans celui-ci;
- b) prévoir que tout évaluateur nommé par le conseil doit posséder les qualifications requises pour effectuer des évaluations de biens fonciers à des fins fiscales dans la province.

2. Dates des évaluations

2.1 En ce qui concerne les aspects du processus d'évaluation mentionnés à l'annexe I des présentes normes, le texte législatif doit intégrer les dates ou périodes correspondantes précisées à cette annexe, le cas échéant.

2.2 Si l'annexe I ne précise pas de date ou d'échéancier, mais permet à une première nation de choisir une date à indiquer dans son texte législatif, celui-ci doit établir une date fixe pour cet aspect du processus d'évaluation.

2.3 Le texte législatif doit prévoir une date d'envoi par la poste des avis d'évaluation qui correspond ou est antérieure à la date d'envoi par la poste des avis d'imposition prévus dans le texte législatif relatif à l'imposition foncière de la première nation.

3. Catégories d'évaluation foncière

3.1 Le texte législatif doit établir des catégories de biens fonciers aux fins de l'évaluation qui sont les mêmes que celles établies par la province.

3.2 À titre d'exception au paragraphe 3.1, les textes législatifs des premières nations situées en Colombie-Britannique doivent établir une catégorie 7 (Forêts) de biens fonciers qui comprend seulement les terres à l'égard desquelles des permis de couper du bois ont été délivrés en vertu de la *Loi sur les Indiens* ou dans le cadre d'un code foncier établi conformément à la *Loi sur la gestion des terres des premières nations*.

3.3 À titre d'exception au paragraphe 3.1, les textes législatifs des premières nations situées en Colombie-Britannique n'ont pas à établir une catégorie 3 (Logements supervisés) de biens fonciers.

[mod. Résolution de la CFPN 2008-12-16; 2009-03-25]

4. Méthode d'évaluation

4.1 Aux fins de l'évaluation des intérêts fonciers, le texte législatif doit, sauf disposition contraire qui y est prévue, exiger que l'évaluateur utilise :

- a) les méthodes, taux, règles et formules d'évaluation établis sous le régime des lois provinciales relatives à l'évaluation foncière;
- b) les pratiques d'évaluation utilisées par les évaluateurs de la province pour les évaluations faites à l'extérieur de la réserve.

4.2 Sans que soit limitée la portée du paragraphe 4.1 :

- a) les textes législatifs des premières nations situées au Manitoba doivent prévoir les pourcentages de la valeur imposable de chaque catégorie de biens fonciers pour laquelle la province a établi une telle valeur et exiger que l'évaluateur détermine la valeur fractionnée de chaque bien foncier à l'aide des pourcentages applicables de la valeur imposable prévus dans le texte législatif;
- b) les textes législatifs des premières nations situées en Saskatchewan doivent prévoir les pourcentages de la valeur imposable de chaque catégorie de biens fonciers pour laquelle la province a établi une telle valeur et exiger que l'évaluateur détermine l'évaluation imposable de chaque bien foncier en multipliant la juste valeur selon l'évaluation par le pourcentage applicable de la valeur prévu dans le texte législatif.

[mod. Résolution de la CFPN 2009-03-25]

5. Rôle d'évaluation

5.1 Le texte législatif doit prévoir l'établissement d'un rôle d'évaluation annuel qui contient une liste de tous les intérêts fonciers assujettis à l'impôt ou pour lesquels le conseil peut accepter des paiements versés en remplacement d'impôts.

5.1.1 À titre d'exception au paragraphe 5.1, les textes législatifs des premières nations situées au Québec peuvent prévoir l'établissement d'un rôle d'évaluation tous les trois (3) ans ou à tout autre intervalle fixé ou permis par la province.

5.2 Le texte législatif doit exiger que le rôle d'évaluation contienne au moins les renseignements suivants :

- a) le nom et l'adresse du détenteur du bien foncier;
- b) une description du bien foncier;
- c) la classification du bien foncier;
- d) la valeur imposable selon la classification du bien foncier;
- e) la valeur imposable totale du bien foncier;
- f) dans le cas d'une première nation située au Manitoba, la valeur fractionnée du bien foncier;
- g) dans le cas d'une première nation située en Saskatchewan, l'évaluation imposable du bien foncier;
- h) dans le cas d'une première nation située dans une province autre que le Manitoba ou la Saskatchewan, la valeur imposable totale du bien foncier assujetti à l'impôt.

5.3 Le texte législatif doit prévoir que :

- a) l'évaluateur doit certifier que le rôle d'évaluation a été établi conformément au texte législatif;
- b) l'évaluateur doit remettre au conseil le rôle d'évaluation certifié;
- c) toute personne peut consulter le rôle d'évaluation;
- d) nul ne peut utiliser les renseignements contenus dans le rôle d'évaluation à des fins de sollicitation;
- e) les détenteurs peuvent, en suivant la procédure indiquée, demander que leur nom, adresse ou tout autre renseignement les concernant soit omis ou masqué dans le rôle d'évaluation pour des raisons de sécurité ou pour protéger leur santé physique ou mentale ou celle d'une personne résidant à leur domicile.

[mod. Résolution de la CFPN 2009-03-25; 2010-12-16]

6. Correction des erreurs et omissions

Le texte législatif doit prévoir des procédures permettant à l'évaluateur de corriger les erreurs et omissions dans le rôle d'évaluation au moyen d'un ou de plusieurs rôles d'évaluation révisés, modifiés ou supplémentaires.

7. Avis d'évaluation

7.1 Le texte législatif doit prévoir l'envoi d'un avis d'évaluation à toutes les personnes dont le nom figure sur le rôle d'évaluation à l'égard d'un bien sujet à évaluation.

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

- a) le nom et l'adresse du détenteur du bien foncier;
- b) une brève description officielle du bien foncier;
- c) la valeur imposable selon la classification du bien foncier;
- d) dans le cas d'une première nation située au Manitoba, la valeur fractionnée du bien foncier;
- e) dans le cas d'une première nation située en Saskatchewan, l'évaluation imposable du bien foncier;
- f) dans le cas d'une première nation située dans une province autre que le Manitoba ou la Saskatchewan, la valeur imposable totale du bien foncier assujetti à l'impôt;
- g) la possibilité de présenter une demande de réexamen de l'évaluation par l'évaluateur et le délai pour présenter cette demande;
- h) le droit d'en appeler de l'évaluation devant le Comité de révision des évaluations foncières, la façon d'en appeler et le délai pour interjeter un appel.

[mod. Résolution de la CFPN 2009-03-25]

8. Réexamen

Le processus de réexamen prévu dans le texte législatif doit :

- a) permettre à une personne dont le nom figure sur le rôle d'évaluation à l'égard d'un bien sujet à évaluation de demander que l'évaluateur réexamine l'évaluation de ce bien;
- b) accorder à l'intéressé une période d'au moins trente (30) jours après la date d'envoi d'un avis d'évaluation pour demander un réexamen par l'évaluateur;
- c) définir les motifs de réexamen;
- d) exiger que l'évaluateur effectue le réexamen dans les quatorze (14) jours après en avoir reçu la demande et :
 - (i) qu'il avise le demandeur que l'évaluation est confirmée,
 - (ii) s'il établit que le bien foncier aurait dû être évalué différemment, qu'il offre au demandeur de modifier l'évaluation;
- e) lorsque le demandeur est d'accord avec la modification, indiquer que l'évaluateur doit :
 - (i) modifier le rôle d'évaluation,
 - (ii) faire part de la modification à toutes les personnes qui ont reçu l'avis d'évaluation relatif au bien sujet à évaluation,
 - (iii) si un avis d'appel a été déposé à l'égard du bien sujet à évaluation, aviser de la modification le Comité de révision des évaluations foncières.

9. Appels en matière d'évaluation

9.1 Le texte législatif doit prévoir au moins les motifs d'appel suivants pour les appels interjetés devant le Comité de révision des évaluations foncières :

- a) la valeur imposable du bien sujet à évaluation;
- b) la catégorie d'évaluation foncière du bien sujet à évaluation;
- c) l'applicabilité d'une exemption au bien sujet à évaluation;
- d) une prétendue erreur ou omission dans l'évaluation.

9.2 Si le texte législatif prévoit des frais administratifs à payer pour le dépôt d'un appel en matière d'évaluation, ces frais ne peuvent excéder trente dollars (30 \$).

10. Comité de révision des évaluations foncières

10.1 Le texte législatif doit :

- a) définir les pouvoirs et fonctions du président;
- b) prévoir la nomination de membres du Comité de révision des évaluations foncières par une résolution du conseil, pour un mandat d'au moins deux (2) ans;
- c) préciser quand et comment les membres du Comité de révision des évaluations foncières peuvent être révoqués.

10.2 Le texte législatif doit établir des pratiques et procédures pour la tenue des audiences du Comité de révision des évaluations foncières, notamment en ce qui concerne :

- a) le droit d'une partie d'être entendue, d'être représentée, de soumettre des éléments de preuve et de convoquer des témoins;
- b) la manière dont le Comité de révision des évaluations foncières peut tenir une audience;
- c) les règles de preuve applicables durant une audience.

10.3 Pour l'établissement des pratiques et procédures, 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 de révision des évaluations foncières d'établir ses propres procédures pendant une audience, dans la mesure où elles ne sont pas incompatibles avec le texte législatif.

10.4 Le texte législatif doit prévoir, à tout le moins, que le plaignant, l'évaluateur et le détenteur du bien sujet à évaluation (s'il n'est pas le plaignant) sont parties à l'appel.

10.5 Le texte législatif doit prévoir une procédure de mise à jour du rôle d'évaluation afin de tenir compte des décisions du Comité de révision des évaluations foncières.

11. Confidentialité

Le texte législatif doit assurer la confidentialité des renseignements et des documents obtenus par l'administrateur fiscal, l'évaluateur, le Comité de révision des évaluations foncières et toute autre personne ayant la garde ou le contrôle de dossiers obtenus ou créés en vertu du texte législatif; toutefois, ces renseignements et ces 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 de révision des évaluations foncières 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

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 22 octobre 2007.

PARTIE VIII

DEMANDES DE RENSEIGNEMENTS

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

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

ANNEXE I

ÉCHÉANCIERS DES ÉVALUATIONS FONCIÈRES

Colombie-Britannique

Date de l'évaluation foncière :	le 1 ^{er} juillet de l'année précédant l'année d'imposition
État physique et date d'utilisation permise :	le 31 octobre de l'année précédant l'année d'imposition
Dates du rôle et des avis d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition, si la première nation a désigné la BC Assessment Authority comme évaluateur; le 31 janvier de l'année d'imposition, si la première nation a désigné un évaluateur autre que la BC Assessment Authority

Alberta

Date de l'évaluation foncière :	le 1 ^{er} juillet de l'année précédant l'année d'imposition
État physique et date d'utilisation :	le 31 décembre de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	la date fixée par la première nation dans son texte législatif
Date de l'avis d'évaluation :	la date fixée par la première nation dans son texte législatif

Saskatchewan

Date de référence pour l'évaluation :	la date fixée à l'occasion par l'Assessment Management Agency
État physique et date d'utilisation :	le 1 ^{er} janvier de l'année d'imposition
Date du rôle d'évaluation :	le 1 ^{er} avril de l'année d'imposition
Date de l'avis d'évaluation :	dans les quinze (15) jours suivant l'établissement du rôle d'évaluation

Manitoba

Date de référence pour l'évaluation :	telle qu'établie à l'occasion par la province
Date du rôle d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	la date fixée par la première nation dans son texte législatif

Ontario

Date de l'évaluation :	le 1 ^{er} janvier de l'année précédente ou la date fixée par la réglementation provinciale
Date de la classification :	le 30 juin de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	au plus tard le deuxième mardi suivant le 1 ^{er} décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	au plus tard quatorze (14) jours avant l'établissement du rôle d'évaluation

Québec

État et date de l'évaluation :	le 1 ^{er} juillet du deuxième exercice précédant le premier exercice pour lequel le rôle d'évaluation est établi
Date du rôle d'évaluation :	15 août au 15 septembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	le 1 ^{er} mars de l'année d'imposition

Nouveau-Brunswick

Date de l'évaluation :	le 1 ^{er} janvier de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	la date fixée par la première nation dans son texte législatif

Nouvelle-Écosse

Date de l'évaluation :	la date fixée à l'occasion par la province
État physique et date d'utilisation :	le 1 ^{er} décembre de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	après l'établissement du rôle d'évaluation à la date fixée par la première nation dans son texte législatif

Île-du-Prince-Édouard

Date de l'évaluation :	la date fixée par la première nation dans son texte législatif
Date du rôle d'évaluation :	la date fixée par la première nation dans son texte législatif
Date de l'avis d'évaluation :	le cinquième jour ouvrable de mai

Terre-Neuve-et-Labrador

Date de référence pour l'évaluation :	le 1 ^{er} janvier aux trois ans après 1996
Date du rôle d'évaluation :	1 ^{er} janvier au 30 septembre
Date de l'avis d'évaluation :	après l'établissement et la remise du rôle d'évaluation à la date fixée par la première nation dans son texte législatif

Territoire du Yukon

Date de l'évaluation :	le 31 juillet de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 15 novembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	dès la remise du rôle corrigé au percepteur, à la date fixée par la première nation dans son texte législatif

Territoires du Nord-Ouest

Année de référence pour l'évaluation :	telle qu'établie à l'occasion par ce territoire
Date du rôle d'évaluation :	le 31 octobre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	vingt et un jours (21) après l'envoi du rôle certifié à l'autorité taxatrice

Nunavut

Année de référence pour l'évaluation :	telle qu'établie à l'occasion par ce territoire
Date du rôle d'évaluation :	le 31 octobre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	vingt et un jours (21) après l'envoi du rôle certifié à l'autorité taxatrice

[mod. Résolution de la CFPN 2008-09-17; 2009-03-25]

ANNEXE II

Abrogée [Résolution de la CFPN 2009-03-25]

NORMES RELATIVES AUX LOIS SUR L'IMPOSITION FONCIÈRE DES PREMIÈRES NATIONS

[Codifiées le 2010-12-16]

PARTIE I PRÉAMBULE

Attendu :

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

PARTIE II OBJET

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

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

PARTIE III AUTORISATION ET PUBLICATION

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

PARTIE IV APPLICATION

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

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 d'un texte législatif, qui est nommée par le conseil.
- « année d'imposition » L'année civile à laquelle s'applique un rôle d'évaluation aux fins de l'imposition foncière.
- « avis d'imposition » Avis des impôts fonciers exigibles qui est envoyé au détenteur d'un bien imposable en vertu d'un texte législatif.
- « bien imposable » Bien foncier assujetti à l'impôt au titre d'un texte législatif.
- « bien sujet à évaluation » Bien foncier assujetti à l'évaluation au titre d'un texte législatif sur l'évaluation foncière édicté en vertu de l'alinéa 5(1)a) de la Loi.
- « 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.
- « contribuable » Personne assujettie aux impôts sur un bien imposable.
- « 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.
- « fonds de réserve » Ne vise pas, dans les présentes normes, un fonds de réserve constitué aux fins des taxes d'aménagement, ni un fonds de réserve pour créances établi par un membre emprunteur.
- « impôts » Vise notamment :
 - a) tous les impôts sur les intérêts fonciers qui sont imposés, prélevés, évalués ou évaluables en vertu d'un texte législatif sur les recettes locales concernant l'évaluation, ainsi que tous les intérêts, pénalités et frais ajoutés aux impôts en vertu d'un texte législatif sur l'imposition foncière;

- b) aux fins de la perception et du contrôle d'application, tous les impôts sur les intérêts fonciers qui sont imposés, prélevés, évalués ou évaluables en vertu de tout texte législatif sur les recettes locales de la première nation, ainsi que tous les intérêts, pénalités et frais ajoutés aux impôts en vertu d'un tel texte.
- « 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.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « province » Province dans laquelle est situé le bien sujet à évaluation.
- « 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 d'imposition » Liste des personnes tenues de payer des impôts sur un bien imposable.
- « texte législatif » Texte législatif sur l'imposition foncière édicté en vertu des alinéas 5(1)a) et e) de la Loi.

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

[mod. Résolution de la CFPN 2008-09-17]

PARTIE VI

NORMES

1. Nomination d'un administrateur fiscal

Le texte législatif doit prévoir la nomination, par résolution du conseil, d'un administrateur fiscal chargé de surveiller l'application et le contrôle d'application du texte législatif.

2. Assujettissement à l'impôt

Le texte législatif doit prévoir :

- a) qu'il s'applique à tous les intérêts fonciers dans la réserve;
- b) que tous les intérêts fonciers dans la réserve sont assujettis à l'impôt, sauf s'ils en sont exemptés en conformité avec le texte législatif.

3. Exemptions d'impôts

3.1 Lorsqu'une première nation souhaite prévoir des exemptions de l'imposition foncière au titre d'un texte législatif, ces exemptions doivent être énoncées dans le texte législatif.

3.2 Lorsqu'un texte législatif prévoit des exemptions d'impôts, il doit s'agir d'exemptions visant des intérêts fonciers de l'une ou plusieurs des catégories suivantes :

- a) les exemptions visant des intérêts fonciers détenus ou occupés par des membres de la première nation;
- b) les exemptions visant des intérêts fonciers détenus ou occupés par la première nation ou par des sociétés dont la majorité des actions sont détenues en fiducie au profit de la première nation ou de l'ensemble de ses membres;
- c) les exemptions faisant partie d'une catégorie d'exemptions utilisée par des administrations locales dans la province.

3.3 Les exemptions d'impôts visées aux alinéas 3.2 a) et b) ne peuvent s'appliquer aux intérêts fonciers détenus par un membre de la première nation, la première nation ou une société, selon le cas, qui sont de fait occupés par une personne autre qu'un membre de la première nation, la première nation ou une société.

[mod. Résolution de la CFPN 2008-09-17]

4. Abattement fiscal et programmes de subventions

4.1 Lorsque le texte législatif prévoit un abattement fiscal, il doit, selon le cas :

- a) prévoir le même type et offrir le même pourcentage ou montant d'abattement que celui offert par la province;
- b) accorder aux contribuables résidentiels un abattement fondé sur l'un ou l'autre des critères suivants :
 - (i) l'âge de 65 ans ou plus,
 - (ii) un handicap physique ou mental,
 - (iii) un besoin financier.

4.2 Lorsque le texte législatif prévoit un abattement fiscal, les conditions d'admissibilité à celui-ci doivent être énoncées dans le texte et le montant des abattements accordés doit être indiqué chaque année dans la loi annuelle sur les dépenses.

4.3 Lorsque le texte législatif prévoit un programme de subventions, il doit :

- a) énoncer les objectifs du programme, lesquels doivent se rapporter à une fin ou un but communautaire;
- b) établir les critères d'admissibilité au programme;

- c) préciser que la subvention :
 - (i) ne peut être accordée qu'au détenteur d'un bien foncier qui est imposable pendant l'année d'imposition en cours,
 - (ii) doit être d'un montant égal ou inférieur aux impôts payables sur le bien foncier pendant l'année d'imposition en cours, moins tous autres subventions, abattements ou compensations,
 - (iii) ne peut être utilisée que pour le paiement des impôts exigibles sur le bien foncier pendant l'année d'imposition en cours;
- d) prévoir que le Conseil déterminera à chaque année d'imposition quelles subventions seront accordées et autorisera ces subventions dans une loi sur les dépenses.

[mod. Résolution de la CFPN 2010-12-16]

5. Fonds de réserve

5.1 Si une première nation souhaite établir des fonds de réserve :

- a) le texte législatif doit comporter les dispositions énoncées au présent article;
- b) chaque fonds de réserve doit être établi dans une loi sur les dépenses.

5.2 Le texte législatif doit comporter les dispositions suivantes concernant l'utilisation des fonds de réserve :

- a) sauf disposition contraire du texte législatif, les sommes versées dans un fonds de réserve et les intérêts qu'elles rapportent ne peuvent être utilisés que pour les fins auxquelles le fonds de réserve a été établi;
- b) dans le cas des fonds de réserve destinés aux immobilisations, le conseil peut :
 - (i) en vertu d'une loi sur les dépenses, transférer des sommes d'un fonds de réserve à un autre ou dans un compte seulement lorsque tous les projets pour lesquels a été établi le fonds de réserve ont été achevés,
 - (ii) par voie de résolution, emprunter une somme sur un fonds de réserve lorsque cette somme n'est pas immédiatement nécessaire, à la condition que la première nation rembourse la somme empruntée plus les intérêts sur celle-ci à un taux égal ou supérieur au taux préférentiel fixé par la banque principale de la première nation, au plus tard à la date où la somme est requise pour les fins auxquelles le fonds de réserve a été établi;
- c) dans le cas des fonds de réserve destinés à des fins autres que les immobilisations, les transferts ou les emprunts de fonds de réserve doivent être autorisés par une loi sur les dépenses;
- d) tous les paiements versés dans un fonds de réserve et toutes les dépenses faites sur ce fonds doivent être autorisés par une loi sur les dépenses.

5.3 Lorsque le texte législatif prévoit l'investissement des sommes versées dans un fonds de réserve qui ne sont pas immédiatement nécessaires, il ne peut autoriser leur investissement que dans l'un ou plusieurs des placements suivants :

- a) les valeurs mobilières du Canada ou d'une province;
- b) les valeurs mobilières garanties, en capital et intérêts, par le Canada ou une province;
- c) les valeurs mobilières d'une administration financière municipale ou de l'Administration financière des premières nations;
- d) les investissements garantis par une banque, une société de fiducie ou une caisse d'épargne et de crédit;
- e) les dépôts dans une banque ou une société de fiducie au Canada ou les titres non participatifs ou les parts sociales d'une caisse d'épargne et de crédit.

[mod. Résolution de la CFPN 2008-09-17]

6. Rôle d'imposition

Le texte législatif doit prévoir l'établissement d'un rôle d'imposition par l'administrateur fiscal chaque année, au plus tard à la date qui y est précisée.

7. Pénalités

Lorsque le texte législatif prévoit l'imposition d'une pénalité sur les impôts impayés, il doit indiquer la date à laquelle une pénalité sera imposée si les impôts demeurent en souffrance.

8. Paiements d'impôts

8.1 Le texte législatif doit :

- a) prévoir la date à laquelle les impôts sont exigibles;
- b) préciser à quel endroit les paiements d'impôts doivent être faits et les modes de paiement acceptables.

8.2 Lorsque le texte législatif prévoit le paiement des impôts par acomptes provisionnels, il doit préciser :

- a) la procédure à suivre par le contribuable pour demander de payer les impôts par acomptes provisionnels;
- b) la date d'échéance de chaque acompte provisionnel;
- c) le mode de calcul du montant de chaque acompte provisionnel;
- d) les conséquences du défaut de payer un acompte provisionnel à la date d'échéance;
- e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur les acomptes provisionnels en souffrance et le moment où ils seront imposés.

8.3 Le texte législatif peut exiger que les contribuables versent un paiement provisoire d'impôts avant que la première nation établisse ses taux d'imposition annuels, pourvu que cette dernière soit située dans une province qui autorise les prélèvements provisoires d'impôts dans le cadre du régime provincial d'imposition foncière.

8.4 Lorsque le texte législatif exige le versement d'un paiement provisoire d'impôts, il doit préciser :

- a) la date d'échéance du paiement provisoire;
- b) le mode de calcul du montant du paiement provisoire, lequel est fondé sur un pourcentage déterminé des impôts fonciers prélevés sur un bien foncier au cours de l'année d'imposition précédente;
- c) le pourcentage applicable à chacune des catégories de biens fonciers que représente le paiement provisoire d'impôts;
- d) la mention que le paiement provisoire sera déduit du montant total des impôts exigibles pour l'année d'imposition en cours;
- e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur tout paiement provisoire en souffrance et le moment où ils seront imposés.

8.5 Les pourcentages visés à l'alinéa 8.4c) ne peuvent dépasser les pourcentages autorisés sous le régime des lois applicables de la province où est située la première nation.

[mod. Résolution de la CFPN 2009-03-25]

9. Avis d'imposition

9.1 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 à laquelle des impôts sont exigibles.

9.2 Le texte législatif doit exiger que l'administrateur fiscal envoie un avis d'imposition par la poste à :

- a) chaque détenteur d'un intérêt foncier assujéti à l'impôt;
- b) chaque personne dont le nom figure sur le rôle d'imposition à l'égard d'un bien imposable.

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

- a) une description du bien foncier;
- b) le montant d'impôts prélevés en vertu du texte législatif pour l'année d'imposition en cours;
- c) la date où des pénalités seront ajoutées si les impôts ne sont pas payés;

d) tous les impôts impayés, pénalités, intérêts et arriérés se rapportant au bien foncier;

e) lorsqu'un paiement doit être fait, le mode de paiement et la date ou les dates auxquelles les impôts sont exigibles, y compris les dates d'échéance des paiements provisoires d'impôts et des acomptes provisionnels, le cas échéant.

9.4 Le texte législatif doit prévoir l'envoi par la poste d'avis d'imposition modifiés dans les cas où le rôle d'imposition a été modifié pour tenir compte d'un rôle d'évaluation modifié ou supplémentaire.

[mod. Résolution de la CFPN 2009-03-25]

10. Remboursements d'impôts

10.1 Le texte législatif doit prévoir les procédures applicables aux remboursements d'impôts accordés aux contribuables et les circonstances dans lesquelles des remboursements sont accordés. Il doit comporter au moins les dispositions suivantes :

a) le remboursement des impôts payés en trop lorsque la modification de l'évaluation d'un bien foncier entraîne une réduction des impôts à payer sur ce bien;

b) le paiement d'intérêts à un taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la première nation en vigueur le quinzième jour du mois précédant le calcul des intérêts pour la période de trois (3) mois subséquente.

10.2 Malgré le paragraphe 10.1, le texte législatif peut prévoir que le remboursement des impôts payés en trop sera appliqué comme crédit à valoir sur la dette fiscale ou tout autre montant impayé dû à la première nation.

11. Perception d'impôts et contrôle d'application

11.1 Le texte législatif doit prévoir les mesures de contrôle d'application que peut prendre la première nation pour percevoir les impôts impayés.

11.2 Si la première nation souhaite recouvrer ses frais dans les cas où elle procède à la saisie et à la vente de biens meubles, les types de frais et les montants de ceux-ci doivent être précisés dans le texte législatif.

12. Confidentialité

Le texte législatif doit assurer la confidentialité des renseignements et des documents obtenus par l'administrateur fiscal, l'évaluateur, le Comité de révision des évaluations foncières et toute autre personne ayant la garde ou le contrôle de dossiers obtenus ou créés en vertu du texte législatif; toutefois, ces renseignements et ces 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 de révision des évaluations foncières 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

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 22 octobre 2007.

PARTIE VIII

DEMANDES DE RENSEIGNEMENTS

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

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

**CHEHALIS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

[Effective November 11, 2010]

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 Chehalis Indian Band has enacted the *Chehalis Indian Band Property Assessment Law, 2009* and the *Chehalis Indian Band Property Taxation Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Chehalis Indian Band Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Chehalis Indian Band Property Assessment Law, 2009*;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

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

“Taxation Law” means the *Chehalis Indian Band Property Taxation Law, 2009*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure 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 29th day of September, 2010, at Agassiz, in the Province of British Columbia.

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

[William Charlie]

Chief William T. Charlie

[Cheryl Charlie]

Councillor Cheryl Charlie

Councillor Pierre Joe

Councillor Gerald Phillip

Councillor Ralph Leon

Councillor Harvey Paul

[Sherry Lynn Point]

Councillor Sherry Lynn Point

Councillor James N. Leon

[Boyd Peters]

Councillor Boyd Peters

[Kelsey Charlie]

Councillor Kelsey Charlie

SCHEDULE
ANNUAL BUDGET

REVENUES

1.	Local revenues for current fiscal year:		
a.	Property Tax		\$5,500
4.	Accumulated Surplus - Local revenues carried over from the previous fiscal year		\$0
5.	Accumulated Deficit - Local revenues carried over from the previous fiscal year		\$0

TOTAL REVENUES **\$5,500**

EXPENDITURES

1.	General Government Expenditures		\$4,950
a.	Executive and Legislative		
b.	General Administrative	\$4,950	
c.	Other General Government		
2.	Contingency Amounts		\$550

TOTAL EXPENDITURES **\$5,500**

BALANCE **\$0**

Laws – FSMA, s.5 and s.9

**CHEHALIS INDIAN BAND
ANNUAL RATES LAW, 2010**

[Effective November 11, 2010]

WHEREAS:

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

B. The Council of the Chehalis Indian Band has enacted the *Chehalis Indian Band Property Assessment Law, 2009* and the *Chehalis Indian Band Property Taxation Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Chehalis Indian Band Annual Rates Law, 2010*.
2. In this Law:

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

“Assessment Law” means the *Chehalis Indian Band Property Assessment Law, 2009*;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

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

“Taxation Law” means the *Chehalis Indian Band Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 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 10 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of September, 2010, at Agassiz, in the Province of British Columbia.

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

[William Charlie]

Chief William T. Charlie

[Cheryl Charlie]

Councillor Cheryl Charlie

Councillor Pierre Joe

Councillor Gerald Phillip

Councillor Ralph Leon

Councillor Harvey Paul

[Sherry Lynn Point]

Councillor Sherry Lynn Point

Councillor James N. Leon

[Boyd Peters]

Councillor Boyd Peters

[Kelsey Charlie]

Councillor Kelsey Charlie

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 - Residential	6.5418
Class 2 - Utilities	74.8179
Class 4 - Major Industry	21.9443
Class 5 - Light Industry	21.6382
Class 6 - Business and Other	18.4226
Class 7 - Forest Land	11.9007
Class 8 - Recreational Property/Non-Profit Organization	9.7653
Class 9 - Farm	20.7788

**MORICETOWN FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective September 22, 2010]

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 Moricetown First Nation has enacted the *Moricetown Indian Band Property Assessment Law, 2009* and the *Moricetown Indian Band Property Taxation Law, 2009* respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as *Moricetown First Nation Annual Expenditure Law, 2010*.

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 1 to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period.

“Assessment Law” means the *Moricetown Indian Band Property Assessment Law, 2009*;

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

“First Nation” means the Moricetown 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 a First Nation under a property taxation law.

“Property taxation law” mean 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 *Moricetown Indian Band Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011 is attached as Schedule 1 to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule 1.

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

11. The schedules attached to the Law form part of and are an integral part of this Law.

12. The 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 June, 2010, at Moricetown, in the Province of British Columbia.

A quorum of Council consists of (Five) members of Council.

[Barry Nikal]

Chief Barry Nikal

[Duane Mitchell]

Councillor Duane Mitchell

[Lillian Lewis]

Councillor Lillian Lewis

[Andrew Tom]

Councillor Andrew Tom

[Sandra George]

Councillor Sandra George

SCHEDULE 1
ANNUAL BUDGET

REVENUE:

Property Tax Levies for Current Fiscal Year	\$ 37,679.00
Total Revenue	\$ 37,679.00

EXPENDITURES

Recreation and Cultural Services:

A. Recreation	
B. Culture	
C. Recreational Facility	\$ 35,795.00
Other Expenditures	
A. Contingency	\$ 1,884.00
Total Expenditures	\$ 37,679.00
Balance	\$ 0

**MORICETOWN FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective September 22, 2010]

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 right 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 Moricetown First Nation has enacted *Moricetown First Nation Property Assessment Law, 2009* and the *Moricetown Indian Band Property Taxation Law, 2009* respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve.

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

1. This Law may be cited as *Moricetown First Nation Annual Rates Law, 2010*.
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 *Moricetown Indian Band Property Assessment Law, 2009*.

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

“Property taxation law” mean 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 *Moricetown Indian Band Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial 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 applied to the circumstances.

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 29th day of June, 2010, at Moricetown in the Province of British Columbia.

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

[Barry Nikal]

Chief Barry Nikal

[Duane Mitchell]

Councillor Duane Mitchell

[Lillian Lewis]

Councillor Lillian Lewis

[Andrew Tom]

Councillor Andrew Tom

[Sandra George]

Councillor Sandra George

SCHEDULE 1**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
British Columbia – 788 Terrace Rural	
Class 1 - Residential	\$ 6.5359
Class 2 - Utilities	\$ 26.7113
Class 4 - Major Industry	\$ 18.9268
Class 5 - Light Industry	\$ 11.9314
Class 6 - Business and other	\$ 11.3299
Class 7 - Forest Land	\$ 4.3692
Class 8 - Recreational Property/Non Profit Organization	\$ 5.1595
Class 9 - Farm	\$ 8.0095

**MORICETOWN INDIAN BAND
FINANCIAL ADMINISTRATION LAW, 2010**

[Effective November 10, 2010]

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PART ONE

INTERPRETATION AND APPLICATION

Citation and Definitions

1. This law may be cited as the *Moricetown Indian Band Financial Administration Law, 2010*.

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

“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 First Nation in dealing with third parties;

“annual financial statements” mean the annual financial statements of the First Nation prepared by the senior financial officer, in accordance with section 62;

“annual report” means the annual report of the First Nation, prepared by the Council, in accordance with section 68;

“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 auditor of the First Nation in accordance with section 63;

“band manager” means the person responsible for the day-to-day management or administration of the First Nation’s financial administration system, appointed under section 17;

“budget” means the annual budget of the First Nation that has been approved by the Council in accordance with section 27;

“COIR” means the *Moricetown Indian Band Conflict of Interest Regulation* enacted under this law and attached to this law as Schedule A;

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

“Chair” means the chair of the Finance Committee, appointed by the Council in accordance with section 12;

“Council” means the Council of the First Nation;

“Councillor” means a member of the Council of the First Nation;

“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 on
 - i. a Councillor or the spouse of a Councillor, or
 - ii. the band manager or the spouse of the band manager;

“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 band manager, that person’s spouse, dependent children, or dependent children of the spouse;

“Finance Committee” means the Finance Committee established under section 11;

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

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

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

“financial records” mean all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance Committee;

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

“First Nation law” means any law or by-law of the First Nation made by the Council;

“First Nation official” means a current or former Councillor, officer or employee of the First Nation;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation’s lands” mean all reserves of the First Nation within the meaning of the *Indian Act*;

“First Nation’s records” mean all records of the First Nation respecting its governance, management, operations and financial administration;

“First Nation’s tangible capital assets” mean all non-financial assets of the First Nation 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) have a historical cost of at least \$10 000;

“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 24;

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

“human resources officer” means the person appointed by the Council as the human resources officer in accordance with section 20;

“indemnify” means to pay amounts required or incurred to

- (a) 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) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“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;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 77;

“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 the First Nation under the Act;

“local revenues” mean money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the band manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“Personnel Committee” means a committee that reports to the Council and that

- (a) is formed as required,
- (b) consists of at least three people, including
 - i. two Councillors, and
 - ii. the HRO, the Band Manager, or a manager, and
- (c) is involved in interviewing and short-listing job applicants;

“Personnel Policy” means the Moricetown Indian Band Personnel Policy adopted by the Council, which governs the relationship between the First Nation and its employees;

“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 the First Nation,
- (b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner, or
- (d) a trust of the First Nation;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets;

“senior financial officer” means the person responsible for the day-to-day management of the First Nation’s financial administration system, appointed under section 18;

“special purpose report” means a report described in subsection 62(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 year in a marriage-like relationship;

“standards” mean the standards established from time to time under the Act; and

“tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(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) Unless otherwise specified, 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 “must” 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 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 placed in a conspicuous and accessible place

for public viewing in the band office of the First Nation and in any other area designated by the Council.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this law the notice must be posted at least 15 days before the date of the meeting.

Calculation of time

5. In this law, where

- (a) 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) 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) 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) a time is expressed to begin after or to be from a specified day, the time does not include that day; and
- (e) 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 First Nation law, other than 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 the First Nation.

PART TWO

ADMINISTRATION

Division One – Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation 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 First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this law except the

- (a) approval of Council policies, procedures or directions;
- (b) appointment of members and Chair of the Finance Committee;
- (c) approval of budgets and financial statements of the First Nation; and
- (d) approval of borrowing of the First Nation.

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 the First Nation.

(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 the First Nation 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 them available to any person who is required to act in accordance with them or who may be directly affected by them.

(6) The Council may, by resolution, make and amend regulations respecting

- (a) conflicts of interest; or
- (b) any other matter related to the financial administration of the First Nation as the Council, on the recommendation of the Finance Committee, deems necessary.

Reporting of remuneration, expenses and contracts

10.(1) Annually the senior financial officer 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) the band manager; and
- (d) every family member of the band manager,

and setting out, for each person listed above, the following information

- (e) the total amount of remuneration, expenses and benefits received from the First Nation; and
- (f) any contracts with the First Nation 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 First Nation;
- (b) under a program or service universally accessible to all members of the First Nation 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 First Nation is established.

(2) The Council must appoint not less than three members of the Finance Committee, a majority of whom must have financial competency.

(3) At least 25% of the Finance 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 Board 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 under the *Criminal Code* of an offence involving fraud or theft;
- (b) has unexcused absences from three (3) consecutive Finance Committee meetings;
- (c) declares bankruptcy; or

(d) fails to perform any of their duties under this law in good faith and in accordance with the terms of this law.

Chair and vice-chair

12.(1) The Council must appoint a Councillor as the Chair of the Finance Committee.

(2) The Finance Committee members may appoint one of their members who is a Councillor as Vice-chair of the Finance Committee.

Finance Committee procedures

13.(1) The quorum of the Finance Committee is 50% of the total number of Finance Committee 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, in accordance with the COIR, 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 of the Finance Committee may cast a second tie-breaking vote.

(4) Subject to subsection (5), the band manager and the senior financial officer must be notified of all Finance Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The band manager or the senior financial officer may be excluded from all or any part of a Finance Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the band manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Finance Committee must meet

(a) at least once every month and 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

(a) record its meetings; and

(b) provide meeting minutes 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, with the approval of the Council, 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 First Nation

- (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 the First Nation 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 Finance Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation 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 First Nation

- (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 recommendation 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 perquisites of the Councillors, officers and employees of the First Nation;
- (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 87 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 Finance Committee.

Council assigned responsibilities

16. The Council may assign to the Finance Committee responsibility for any other matter respecting the financial administration of the First Nation that the Council considers would benefit from the Finance Committee's involvement.

Division Three – Officers and Employees

Band manager

17.(1) The Council must appoint a person as band manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the band manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation including the duties to

(a) oversee, supervise and direct the activities of all officers and employees of the First Nation;

(b) oversee and administer the contracts of the First Nation;

(c) identify, assess, monitor and report on financial reporting risks and fraud risks;

(d) 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;

(e) assume the duties and responsibilities of the human resources officer, in accordance with subsection 20(2), if one has not been appointed by the Council; and

(f) perform any other duties of the band manager under this law; and

(g) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the band manager's duties specified in this law.

(3) The band manager may assign the performance of any of the band manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

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

Senior financial officer

18.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the band manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation including the duties to

- (a) ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) administer and maintain the accounts of the First Nation including the local revenue account;
- (c) prepare, in accordance with section 26, the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) prepare the monthly financial information required in section 60, the quarterly financial statements required in section 61 and the draft annual financial statements required in section 62;
- (e) 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) actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (i) administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (j) 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 the First Nation, other than those matters that are the responsibility of the tax administrator under this law, another First Nation law or the Act;
- (k) prepare or provide any documentation and financial information required by the Council, the Finance Committee to discharge its responsibilities;
- (l) evaluate the financial administration systems of the First Nation and recommend improvements;
- (m) develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;
- (n) develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

- (o) perform any other duties of the senior financial officer under this law; and
- (p) carry out any other activities specified by the band manager that are not inconsistent with the senior financial officer's duties under this law.

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

Tax administrator

19.(1) The tax administrator reports to the band manager in respect of the performance of any of the tax administrator's duties or functions under this law.

(2) With the approval of the band manager, 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 First Nation but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

(3) The tax administrator is responsible for actively monitoring compliance with the First Nation's legal obligations, and with any policies, procedures and directions of the Council respecting the First Nation's local revenue system, other than those matters that are the responsibility of the senior financial officer under the Act, the FAL, or another law of the First Nation.

Human resources officer

20.(1) The Council may appoint a person as human resources officer of the First Nation and must set the terms and conditions of any such appointment.

(2) Reporting to the band manager, the human resources officer is responsible for the overall management, organization and implementation of all of the First Nation's human resources, in accordance with the Personnel Policy, including the duties to

- (a) together with the Personnel Committee,
 - (i) 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 First Nation,
 - (ii) determine and recommend to the Council for approval, the powers, duties and functions of all employees of the First Nation,
 - (iii) make decisions regarding the hiring and firing of the employees of the First Nation, including the terms and conditions of their employment;
- (b) prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (c) perform employee evaluations in accordance with the Personnel Policy;

(d) perform any other duties of the human resources officer under this law; and

(e) carry out any other activities specified by the band manager that are not contrary to the Act or inconsistent with the human resource officer's duties specified in this law.

(3) The human resources officer may, with the approval of the band manager, assign the performance of any of the human resources officer's duties or functions to

(a) an officer, employee or committee of the First Nation; and

(b) a contractor or agent of the First Nation,

provided that the person reports directly to human resources officer or, in the absence of the human resources officer, to the band manager.

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

Organizational structure

21.(1) Together with the human resources officer, the Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(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); 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 Committee and all other committees of the Council and the First Nation,

(ii) the band manager, the senior financial officer, the tax administrator and other officers of the First Nation, 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 band manager 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 the First Nation and a member of the First Nation.

(4) In the course of discharging their responsibilities under this law, the human resources officer, working with the Personnel Committee, 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 First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division Four – Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, 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 the First Nation;
- (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 COIR, including required disclosures of private interests.

(2) If it has been determined under this law or by a court of competent jurisdiction that a Councillor has contravened this section, the Council must, at a Council meeting that is open to the public, give a verbal warning or reprimand to the Councillor.

Conduct of officers, employees, contractors, etc

23.(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a Councillor.

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

- (a) comply with this law, the Act, any other applicable First Nation 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 COIR including required disclosure of potential conflicts of interest.
- (3) The Council must incorporate the relevant provision of this section into the terms of
 - (a) employment or appointment of every officer or employee of the First Nation;
 - (b) every contract of a contractor of the First Nation;
 - (c) appointment of every member of a committee who is not a Councillor; and
 - (d) appointment of every agent of the First Nation.
- (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; and
 - (d) the appointment of an agent may be revoked.

PART THREE

FINANCIAL MANAGEMENT

Division One – Financial Plans and Annual Budgets

Fiscal year

24. The fiscal year of the First Nation 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) is based on the projections of revenues, expenditures and transfers between accounts; and
- (c) in respect of projected revenues, sets out separate amounts for income from local revenues.

Content of annual budget

26. The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) each anticipated source of revenue and estimate the amount of revenue from each of these sources;

- (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 surplus or annual and accumulated deficit and the application of year end surplus.

Budget and planning process schedule

27. On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 28 of each year, the Finance Committee must review the draft

- (a) annual budget and recommend an annual budget to the Council for approval; and
- (b) 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 the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(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 First Nation'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 First Nation's local revenue account.

Additional requirements for budget deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that the

- (a) multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and
- (b) deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to annual budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and sections 37, and 38, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

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.

Policy for First Nation information or involvement

31.(1) Between January 25 and February 10 of each year, the members of the First Nation may

- (a) attend the main administration office to review
 - (i) the annual budget for the next fiscal year, and
 - (ii) the multi-year financial plan for the next fiscal year; and
- (b) provide written comments on these documents to the Finance Committee.

(2) As soon as practicable, the Council must provide notice to the members of the First Nation of

- (a) amendments to the budget, including budget deficits and extraordinary expenditures;
- (b) capital projects;
- (c) borrowing for new capital projects described in subsection 78(2); and
- (d) proposed amendments to this law,

by

- (e) posting the notice in the reception area of the band office; and
- (f) publishing the notice in the First Nation's newsletter, and
 - (i) mailing the newsletter to on-reserve members, and
 - (ii) making the newsletter available to off-reserve members by email or on the First Nation's website.

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

Division Two – Financial Institution Accounts

Financial institution accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;

- (b) opened in a financial institution; and
- (c) authorized by the band manager.

(2) The First Nation 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) and (c);

(b) a local revenue account for money from local revenues; and

(c) a tangible capital asset reserve account for money set aside for purposes set out at section 75.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts management

33.(1) The senior financial officer must exercise due diligence to ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer must

(a) deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) 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 Three – Expenditures

Prohibited expenditures

34. Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part Four.

Prohibited agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this law.

No expenditure without appropriation

36. Subject to sections 37 and 38, money must not be paid out of any account unless the expenditure is authorized under an appropriation.

Extraordinary Expenditures

37. Notwithstanding section 36, a quorum of the Council may authorize an expenditure of up to 5% of the annual budget for a reasonable purpose that was not

and could not have been anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another law of the First Nation.

Emergency expenditures

38. Notwithstanding section 36, a quorum of the Council may authorize 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 First Nation.

Appropriations

39.(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 First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation 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

40.(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

- (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.

Policies and procedures

41. The Council must make policies or procedures respecting effective cash management.

42. The Council must make policies or procedures that establish internal controls respecting the procurement of goods and services.

Division Four – Borrowing

Limitations on borrowing

43.(1) Except as specifically authorized in this law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this law, if a First Nation is authorized in this law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (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

44.(1) The First Nation 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) The First Nation 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 First Nation 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 First Nation.

Financial agreements

45.(1) The First Nation may enter agreements in the name of the First Nation for the purpose of

- (a) efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; or
- (b) reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation'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 senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing member requirements

46. If the First Nation becomes a borrowing member, then

- (a) 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; and
- (b) any money borrowed under paragraph (a) may only be used for the purposes permitted under the Act.

Borrowing for repayment of debts

47. Subject to this law and a local revenue law, the first Nation may not borrow money to repay or refinance a debt of the First Nation, unless doing so results in a cost savings, or more favourable terms, for the First Nation.

Use of borrowed money

48.(1) Subject to this section and any local revenue law, money borrowed by the First Nation 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 First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 54(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

49.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a Councillor designated by the Council and by the band manager.

(2) A security granted by the First Nation in respect of local revenues must be signed by a Councillor designated by the Council and by the tax administrator.

Operational controls

50. 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 First Nation's operations.

Division Five – Risk Management

Limitation on business activity

51.(1) Subject to subsections (2) and (3), the First Nation 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) The First Nation 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 license of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or

(ii) any other property of the First Nation.

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

- (a) result in a material liability for the First Nation; or

(b) otherwise expose the First Nation'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

52.(1) The First Nation must not give any guarantees.

(2) The First Nation must not give an indemnity unless it is

(a) authorized under section 86;

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

(c) in relation to a security granted by the First Nation that is authorized under this law or another First Nation law.

(3) Subject to a resolution described in section 86, the Council must make policies and procedures respecting indemnities that

(a) specify circumstances under which an indemnity may be given without the Council's approval;

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

(c) specify any terms or conditions under which an indemnity may be given; and

(d) specify the records to be maintained of all indemnities given by the First Nation.

Authority to invest

53.(1) Except as specifically authorized in this law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If a First Nation is authorized in this law to invest the First Nation's financial assets, the Council may authorize the band manager to invest the First Nation'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

54.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation 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 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 the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation 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 First Nation is a shareholder;
- (b) trust in which the First Nation is a beneficiary; or
- (c) limited partnership in which the First Nation 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 FNFA.

Loans to Members

55. The First Nation must not make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest.

Administration of investments

56. If the First Nation is authorized to make an investment under this law, the senior 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

57.(1) Annually, and more often if necessary, the band manager and the senior financial officer must identify and assess any significant risks to the First Nation's

- (a) financial assets;

- (b) tangible capital assets; and
- (c) operations.

(2) Annually, and more often if necessary, the band manager 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

58.(1) On the 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 57 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(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 Six – Financial Reporting

GAAP

59. All accounting practices of the First Nation must comply with GAAP.

Monthly financial information

60. No more than 15 days following the end of each month, the senior financial officer must

- (a) prepare financial information respecting the financial affairs of the First Nation, 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

61.(1) No more than 30 days following the end of each quarter, the senior financial officer must

- (a) prepare financial statements for the First Nation 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 (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

62.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation 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 financial information

(a) of the First Nation and its related bodies for the fiscal year; and

(b) for the local revenue account that is required to meet the FMB standards respecting audit of the local revenue account.

(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 the First Nation; and

(d) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance Committee for review within 45 days following the end of the fiscal year for which they were prepared.

(6) The Finance Committee must present draft annual financial statements to the Council for review within 60 days following the end of the fiscal year for which they were prepared.

Appointment of auditor

63.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of the

(a) end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) 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 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 FMB standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must be

- (a) independent of the First Nation, its related bodies, Councillors and officers and members; and
 - (b) 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 the First Nation 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 the First Nation in writing of the circumstances; and
 - (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit requirements

64.(1) The auditor must audit the annual financial statements of the First Nation.

(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 FMB 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 an
- (a) audit opinion of the annual financial statements; and
 - (b) audit opinion or review comments on the special purpose reports referred to in subsection 62(4).

Auditor's authority

65.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any Councillor, officer, employee, contractor or agent of the First Nation 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 First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of every

(a) meeting of the Finance Committee;

(b) Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered; and

(c) meeting of the members of the First Nation where the financial administration of the First Nation 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 the First Nation.

(5) The auditor may call a meeting of the Finance Committee to discuss any subject that concerns the auditor of the First Nation.

(6) The auditor may be excluded from all or any part of a meeting of the Finance 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

66.(1) The audited annual financial statements must be provided to the Finance Committee for its review and consideration not more than 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 120 days after the fiscal year end for which the statements were prepared.

Access to annual financial statements

67.(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 the First Nation;

(ii) the Chair of the Finance Committee,

(iii) the band manager, and

(iv) the senior 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 62(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the band office during normal business hours.

(3) The audit report relating to the local revenue account must be available at the band office during normal business hours for inspection by

(a) members;

(b) any person with an interest in, or the right to occupy, possess or use First Nation land;

(c) the FNTC, the FMB, and the FNFA; and

(d) the Minister.

Annual report

68.(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 First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year including special purpose reports.

(3) The annual report referred to in subsection (1) must be

(a) made available to the members of the First Nation at the band office; and

(b) provided to the FMB and the FNFA.

Division Seven – Information and Information Technology

Ownership of records

69.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(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 First Nation.

Operations manual

70.(1) The band manager must prepare and maintain a current operations manual respecting every element of the First Nation'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 First Nation, subject to reasonable exceptions.

(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 First Nation, that part of the operations manual must be made available to the contractor or agent.

Record keeping and maintenance

71.(1) The band manager must ensure that the First Nation prepares, maintains, stores and keeps secure all the First Nation's records that are required under this law or any other applicable law.

(2) No First Nation's record may 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 years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Local revenue account records

72. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

Confidentiality of information

73.(1) No person may be given access to First Nation's records containing confidential information except as permitted in and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to First Nation's records 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

74. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART FOUR

CAPITAL PROJECTS

Council duties

75.(1) The Council must take reasonable steps to ensure that

- (a) the First Nation'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 the First Nation'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 the First Nation's lands are located.

(2) The Council must establish a tangible capital asset reserve fund or the purpose of funding expenditures for capital projects carried out under this Part.

Reports on capital projects

76. At least quarterly, the band manager must report to the Finance Committee on the

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) 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 79 for every capital project.

Life-cycle management program

77.(1) The band manager must establish and keep current a register of all the First Nation'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 band manager must arrange for the inspection and review of the state of each of the First Nation's 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 December 31 of each year, the senior financial officer must prepare

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) short- and long-term forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation'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 the First Nation'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

78.(1) On or before January 31 of each year, the Finance Committee must review the information, schedules and budget prepared under section 77 for the purposes of

- (a) identifying any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) knowing 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) determining 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 31 of each year, the Finance Committee must review any plans for new construction of First Nation'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

79.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects including

- (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

80. The band manager may retain the services of a professional engineer or other consultant to assist the band manager, Finance Committee and Council to carry out their obligations under this Part.

PART FIVE

BORROWING MEMBER REQUIREMENTS

Compliance with standards

81. When the First Nation becomes a borrowing member as defined in the Act,

- (a) it must comply with all applicable FMB standards; and
- (b) if the Council becomes aware that the First Nation is not complying with a FMB standard referred to in paragraph (a), the Council must as soon as practicable take any required actions to bring the First Nation into compliance with the FMB standards.

PART SIX

MISCELLANEOUS

Reports of breaches and financial irregularities, etc.

82.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this law or another First Nation law;
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation;
- (c) a provision of this law has been contravened; or
- (d) a person has failed to comply with the COIR,

the person may disclose the circumstances to the Chair of the Finance 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 Committee or the band manager if the actions relate to the Chair.

(2) If an officer, employee, contractor or agent of the First Nation 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 band manager or the Chair of the Finance Committee.

Inquiry into report

83.(1) If a report is made to the band manager under subsection 82(2) or (3), the band manager 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 82, 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 Finance Committee's recommendations, if any.

Protection of parties

84.(1) All reasonable steps must be taken by the band manager, the members of the Finance Committee and the Councillors to ensure that the identity of the person who makes a report under section 82 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 82 must not be subjected to any form of reprisal by the First Nation or by a Councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The band manager 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 the

- (a) recording and safeguarding of reports made under section 82 and any records prepared during the inquiry or investigation into those reports;
- (b) inquiry or investigation into reports made under section 82; and
- (c) fair treatment of a person against whom a report has been made under section 82.

Liability for improper use of money

85.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the First Nation 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 the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of First Nation financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in their opinion, the expenditure, investment or use would be unlawful.

Indemnification against proceedings

86.(1) Subject to subsection (2), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic review of law

87. At least every two years, the Finance Committee, in consultation with the band manager and the senior financial officer, must conduct a review of this law to

- (a) determine if it facilitates effective and sound financial administration of the First Nation; and
- (b) identify any amendments to this law that may better serve this objective.

Provision of law to FNFA

88. As soon as practical after the FMB approves the financial administration law of the First Nation, the Council must provide a copy of the law to the FNFA.

Coming into force

89. This law must come into force on the day after it is approved by the FMB.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of September, 2010 at Smithers, in the Province of British Columbia.

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

[Barry Nikal]

Chief Barry Nikal

[Sandra George]

Councillor Sandra George

Councillor Christopher Gagnon Sr.

[Victor Jim]

Councillor Victor Jim

[Marvin Joseph]

Councillor Marvin Joseph

[Avril Lewis]

Councillor Avril Lewis

[Duane Mitchell]

Councillor Duane Mitchell

[Andrew Tom]

Councillor Andrew Tom

[Lillian Lewis]

Councillor Lillian Lewis

[Lorena Morris]

Councillor Lorena Morris

[Warner William]

Councillor Warner William

SCHEDULE A

MORICETOWN INDIAN BAND CONFLICT OF INTEREST REGULATION MORICETOWN INDIAN BAND FINANCIAL ADMINISTRATION LAW, 2010

The Council of the Moricetown Indian Band, pursuant to paragraph 9(6)(a) of the *Moricetown Indian Band Financial Administration Law, 2010*, hereby makes the *Moricetown Indian Band Conflict of Interest Regulation*.

PART ONE INTERPRETATION

Interpretation

1.(1) In this regulation,

“conflict of interest” has the meaning given to the term at section 2;

“FAL” means the *Moricetown Indian Band Financial Administration Law, 2010*;
and

“real property” includes an interest in a reserve held under a certificate of possession under the *Indian Act*.

(2) Except as otherwise expressly provided in this regulation, words and expressions used in this regulation have the same meanings as in the FAL.

(3) If there is a conflict between a provision of this regulation and the FAL, the provision of the FAL applies.

Definition of conflict of interest

2.(1) A conflict of interest arises where a Councillor, Finance Committee member, officer, employee, committee member, contractor or agent of the First Nation has an interest that is

- (a) real, potential or perceived;
- (b) direct or indirect; and
- (c) personal or financial,

and which

- (d) competes, or appears to compete, with
 - (i) the interests of the First Nation, or
 - (ii) the objective exercise of the individual’s powers, duties, functions or responsibilities.

(2) For greater clarity, an individual’s personal or financial interests include the personal or financial interests of the individual’s family members.

(3) Despite subsections (1) and (2), an individual's interests do not give rise to a conflict of interest if

- (a) the interests are the same as those of a broad class of members of the First Nation, of which the individual is a member;
- (b) in the case of a Councillor, the interests relate to remuneration, leave and benefits owed to all Councillors; or
- (c) the interests 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.

(4) An individual may also declare themselves to be in a conflict of interest even if the circumstances do not fit within the term as defined at subsections (1) to (3).

PART TWO

COUNCILLORS AND COMMITTEE MEMBERS

Application

3.(1) This Part applies to all Councillors of the First Nation.

(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) Council meeting are considered to be references to a Committee meeting.

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) A Councillor must file with the band manager a written disclosure of

- (a) the name of the Councillor's spouse;
- (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.

(2) A Councillor must file a written disclosure under subsection (1)

- (a) within 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.

(2) The band manager must establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

Gifts and benefits

6.(1) A Councillor, or a person referred to in subsection 2(2) 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 normal
 - (i) protocol exchanges or social obligations associated with the Councillor's office,
 - (ii) exchanges common to business relationships, or
 - (iii) exchanges common at public cultural events of the First Nation;
 - (b) is of nominal value; or
 - (c) is given by a friend or relative as an element of that relationship.

(3) Where a gift with a value greater than \$500 is given to a Councillor, or a person referred to in subsection 2(2), the Councillor must make a written disclosure of the gift to the band manager 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) During and after their term, Councillors must keep confidential all information that they 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) A Councillor must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Councillor.

(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.

(6) Where, as a result of a conflict of interest, a quorum of a Council committee cannot be reached, the matter must be brought before the Council.

(7) Where, as a result of a conflict of interest, a quorum of the Council cannot be reached, the Council must, at its discretion

- (a) have the matter decided by a majority of the remaining Council members;
- (b) seek the advice of a neutral third party;
- (c) bring the matter to a mediator or arbitrator; or
- (d) have the members of the First Nation decide the matter at a meeting of members.

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.

PART THREE

OFFICERS AND EMPLOYEES

Application

10. This Part applies to all officers and employees of the First Nation.

General obligations

11.(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 band manager 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

12.(1) 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 band manager or, in the case of the band manager, to the Chair of the Finance Committee, and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the band manager or the Chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or benefits

13.(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 normal
 - (i) protocol exchanges or social obligations associated with the person's position,
 - (ii) exchanges common to business relationships, or
 - (iii) exchanges common at public cultural events of the First Nation;
- (b) is of nominal value; or
- (c) is given by a friend or relative as an element of that relationship.

Outside employment and business interests

14.(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 band manager or, in the case of the band manager, to the Chair of the Finance 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

15.(1) During and after their term of employment or appointment, 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

16.(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) Officer 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.

PART FOUR HONORARIA

Honoraria

17.(1) If a Councillor, officer or employee is required as part of their position or under their job description or employment contract to sit on a committee, society, board or other entity, or to attend or present at a conference, course or workshop, then

(a) the First Nation must pay for the Councillor, officer or employee's salary and travel expenses, related to their involvement in the activity described at subsection (1); and

(b) the officer or employee must return to the First Nation any honoraria or travel subsidy that they receive as a result of their involvement in the activity described at subsection (1).

(2) If a Councillor, officer or employee chooses to sit on a committee, society, board or other entity, or to attend or present at a conference, course or workshop on their own time, then the Councillor, officer or employee

(a) must pay for all of the travel and other expenses related to their involvement in the activity described at subsection (2);

(b) must participate in the activity described at subsection (2) outside of work hours, or use approved vacation time or other leave; and

(c) is entitled to keep any honoraria or travel subsidy given to the Councillor, officer or employee as a result of their involvement in the activity described at subsection (2).

PART FIVE CONTRACTORS AND AGENTS

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 Three of this regulation 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 regulation.

(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.

First Nation property and services

22. 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.

**NESKONLITH INDIAN BAND
PROPERTY ASSESSMENT LAW, 2010**

[Effective December 16, 2010]

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SCHEDULES

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- 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 Neskonlith Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

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

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

PART I CITATION

Citation

1. This Law may be cited as the *Neskonlith Indian Band Property Assessment Law, 2010*.

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 Neskonlith Indian Band, 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 majority of Council present at a duly convened meeting;

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

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“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 *Neskonlith Indian Band Property Taxation Law, 2010*;

“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 before the taxation year for which the assessment applies.

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

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (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 after the certification of the assessment roll under section 11, the assessor must

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

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

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

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

Validity of Assessment Roll

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

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the 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) 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 or tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

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

Protection of Privacy in Assessment Roll

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

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are

available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

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

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

Assessment Notice

17.(1) The tax administrator 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 of any change of address.

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

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

(6) The tax administrator must provide, to any person who requests it and pays to the assessor the fee of ten dollars (\$10), 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 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

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

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

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

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

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

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

Supplementary Assessment Roll

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

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

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

assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

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

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

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

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

as required under this Law.

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

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

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

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

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

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

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

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

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

(3) A request for reconsideration of an assessment must

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

(b) be made in writing and include the information set out in Schedule VI; and

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

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

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

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

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

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

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

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

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

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

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

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

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

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province; at least one (1) member who has experience in assessment appeals in the Province; and at least one (1) member who is a member of the First Nation but not a member of Council.

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

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

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair of the Assessment Review Board (or replacement member appointed to act), at the rates established from time to time for a part-time panel chair of the British Columbia Property Assessment Appeal Board;

(b) any other member of the Assessment Review Board (or replacement member appointed to act), at the rates established from time to time for a part-time member of the British Columbia Property Assessment Appeal Board

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

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

Conflicts of Interest

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

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the 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 two (2) 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:

The British Columbia Assessment Authority
#200 – 2899 30th Avenue
Vernon, BC V1T 8G1

(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 thirty-five dollars (\$35.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

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

(2) Personal delivery of a document is made

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

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

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

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

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

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

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

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

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

Appeals

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

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

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

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

Disclosure for Research Purposes

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

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

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

- (c) a failure of the 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 *Neskonlith First Nation Property Assessment By-law No. 1992-1*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [9th] day of [November], 2010, at Neskonlith, in the Province of British Columbia.

A quorum of Council consists of ([4]) members of Council.

[Judy Wilson]

Chief Judy Wilson

[Tammy Thomas]

Councillor Tammy Thomas

[Randy Narcisse]

Councillor Randy Narcisse

Councillor Joan Manuel

Councillor Neski Manuel

[Tracey Holloway]

Councillor Tracey Holloway

[Rock Deneault]

Councillor Rock Deneault

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 NESKONLITH INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 8(1) of the *Neskonlith Indian Band Property Assessment Law, 2010*, 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 Neskonlith Indian Band

Dated: _____, 20__ .

SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

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

DATE: _____

TAKE NOTICE that, pursuant to section 9(2) of the *Neskonlith Indian Band Property Assessment Law, 2010*, the assessor for the Neskonlith Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

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

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

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

Assessor for the Neskonlith Indian Band

Dated: _____, 20__ .

Laws – FSMA, s.5 and s.9

SCHEDULE IV
(Subsection 14(3))

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

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

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

- (1) a complaint or appeal under the *Neskonlith Indian Band Property Assessment Law, 2010*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____

Name of Applicant (please print)

Signature of Applicant

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 Neskonlith Indian Band 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 *Neskonlith Indian Band Assessment Law, 2010*. 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 *Neskonlith Indian Band Property Assessment Law, 2010*.

Tax Administrator for the Neskonlith Indian Band

Dated: _____, 20__ .

Laws – FSMA, s.5 and s.9

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Neskonlith Indian Band

[address]

PURSUANT to the provisions of the *Neskonlith Indian Band Property Assessment Law, 2010*, 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 Neskonlith Indian Band

[address]

PURSUANT to the provisions of the *Neskonlith Indian Band Property Assessment Law, 2010*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

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

The grounds for the appeal are:

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

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

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

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

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

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

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

Laws – FSMA, s.5 and s.9

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Neskonlith Indian Band

[address]

PURSUANT to the provisions of the *Neskonlith Indian Band Property Assessment Law, 2010* 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 Neskonlith Indian Band in respect of the assessment of _____ [describe interest in land].

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

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

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

Date: _____, 20__

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

Location: _____ [address]

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

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

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

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

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

Chair, Assessment Review Board

Dated: _____, 20__ .

SCHEDULE XI

(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 Neskonlith Indian Band, hereby certify that this is the Neskonlith Indian Band [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Neskonlith Indian Band Property Assessment Law, 2010*.

(Signature of Assessor)

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

**NESKONLITH INDIAN BAND
PROPERTY TAXATION LAW, 2010**

[Effective December 16, 2010]

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SCHEDULES

- I Request for Information by Tax Administrator
- II Tax Notice
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- 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

XI Notice of Intention to Collect Rent to Pay Taxes

XII Notice of Collection of Rent to Pay Taxes

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 Neskonlith Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

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

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

PART I CITATION

Citation

1. This Law may be cited as the *Neskonlith Indian Band Property Taxation Law, 2010*.

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 *Neskonlith Indian Band Property Assessment Law, 2010*;

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

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

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

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

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

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

- “economic revitalization” means the objective of increasing economic activity on the reserve by meeting the criteria set out in subsection 9(3);
- “environmental revitalization” means the objective of increased sustainability or environmental remediation on the reserve by meeting the criteria set out in subsection 9(2);
- “expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;
- “First Nation” means the Neskonlith Indian Band, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;
- “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;
- “LEED Accredited Professional” means an individual accredited by the Canada Green Building Council as a LEED Accredited Professional;
- “LEED Certified” means an improvement certified in writing by a LEED Accredited Professional as complying with LEED Platinum, Gold, Silver or Certified standards for construction or an alteration of an improvement under the LEED Canada – NC 1.0 Rating System administered by the Canada Green Building Council;
- “LEED” means the Leadership in Energy and Environmental Design green building rating system;

- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of British Columbia;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of the 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;
- “Revitalization Program” means the program established in section 9 to provide tax exemptions for taxable property that meets the environmental, economic or social revitalization objectives and criteria;
- “Revitalization Tax Exemption Agreement” means an agreement between a taxpayer and Council setting out the term and conditions on which the revitalization tax exemption is given, the requirements respecting how the taxable property will be used to meet the exemption criteria, and such other terms and conditions as may be necessary for the efficient administration of the exemption;
- “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 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) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

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

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

Tax Refunds

7.(1) Where

(a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or

(b) it is determined under this 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 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) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands;
- (h) a building used as a public library and the land on which the building stands;

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

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

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

Revitalization Program and Exemptions

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

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

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

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

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

- (a) new improvements are constructed having a value of at least one hundred thousand dollars (\$100,000) and those improvements will be used at least fifty percent (50%) of the year for business or commercial purposes with at least two (2) employees of First Nations ancestry; or
- (b) existing improvements with a value of at least one hundred thousand dollars (\$100,000) are used for the provision of on-the-job training for at least two (2) members of the First Nation.

(4) A holder of taxable property may apply to Council for an exemption under this section by delivering to the tax administrator

- (a) an application in the form prescribed by Council from time to time; and
- (b) a detailed description of how the taxable property meets the exemption criteria of this section.

(5) On receipt of an application under subsection (4) that meets the exemption criteria set out in this section, Council may by resolution authorize an exemption for the taxable property, in accordance with subsections (6), (7) and (8).

(6) A resolution under subsection (5) must specify and provide written reasons for:

- (a) the duration of the exemption, which must be five (5) years or less;
- (b) the extent of the exemption in each year, which must be ninety percent (90%) or less of the general property tax otherwise payable on the property and must not exempt development cost charges, service taxes, business taxes, or any other taxes levied in respect of the property;
- (c) the taxation year in which the exemption will begin;
- (d) any requirements or conditions of the exemption, including the specific requirements the holder must fulfill and maintain to meet the criteria set out in this section; and
- (e) the requirement to enter into a Revitalization Tax Exemption Agreement and the required terms and conditions of such agreement.

(8) A Revitalization Tax Exemption Agreement must

- (a) include the matters specified in a resolution under subsection (6);
- (b) provide for the cancellation of the agreement where the holder does not meet and continue to meet the terms and conditions of the agreement.

(9) At least fourteen (14) days before Council considers a resolution under subsection (5), the tax administrator must post a notice describing the proposed resolution and Revitalization Tax Exemption Agreement in a public place on the reserve, which notice must state the date, time and place where Council will consider the resolution and invite members, taxpayers and others affected by the proposed exemption to make representations to Council before it considers the resolution.

(10) The tax administrator must provide the assessor with a copy of each Revitalization Tax Exemption Agreement as soon as practicable after execution of the agreement.

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 or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Neskonlith Indian Band.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

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

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before May 31 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

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

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

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the

holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

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 thirty-five dollars (\$35.00) for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

22. (1) If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of five percent (5%) of the portion that remains unpaid

will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

(2) If all or part of the taxes remain unpaid after October 31 of the year in which they are levied, a further penalty of five percent (5%) of the original amount of unpaid taxes.

Interest

23. If all or any portion of taxes remains unpaid after December 31 of the year levied, the unpaid portion accrues interest at a rate equivalent to the average lending rate of the Bank of Canada in effect on the first day of the month, plus two percent (2%) per year.

Application of Payments

24. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

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) For capital purpose reserve funds, Council may

(a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART 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 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.

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 enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

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 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 38(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

RIGHT TO COLLECT RENT TO PAY TAXES

Right to Collect Rent to Pay Taxes

47.(1) Where

- (a) taxes remain unpaid after a Tax Arrears Certificate is issued to a debtor, and
- (b) the taxable property on which the unpaid taxes are owing are occupied in whole or in part by a tenant whose landlord is the debtor,

the tax administrator may recover the amount of unpaid taxes by collecting rent due to the debtor by a tenant, in accordance with this section.

(2) At least thirty (30) days before delivering a notice under subsection (3), the tax administrator must deliver a Notice of Intention to Collect Rent to Pay Taxes to the debtor, advising the debtor of the First Nation's intention to proceed under this section unless all unpaid taxes are paid in full within thirty (30) days.

(3) If the taxes remain unpaid more than thirty (30) days after the delivery of a Notice of Intention to Collect Rent to Pay Taxes, the tax administrator may deliver to the tenant a Notice of Rent Collection to Pay Taxes, requiring the tenant to pay to the First Nation all rent owing to the debtor as it becomes due, until the First Nation gives written notice to the tenant that all unpaid taxes are paid in full to the First Nation.

(4) A tenant may deduct from rent owing to the debtor all amounts paid to the First Nation under this section.

PART XVIII

GENERAL PROVISIONS

Disclosure of Information

48.(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

49. Notwithstanding section 48, 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

50. 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

51.(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

52.(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

53.(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

54. The *Neskonlith Indian Band Property Taxation By-law* dated September 30, 1992, as amended, is hereby repealed in its entirety.

Force and Effect

55. 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 day [9th] day of [November], 2010, at Neskonlith, in the Province of British Columbia.

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

[Judy Wilson]

Chief Judy Wilson

[Tammy Thomas]

Councillor Tammy Thomas

[Randy Narcisse]

Councillor Randy Narcisse

Councillor Joan Manuel

Councillor Neski Manuel

[Tracey Holloway]

Councillor Tracey Holloway

[Rock Deneault]

Councillor Rock Deneault

SCHEDULE I

(Subsection 18(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE NESKONLITH INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 18(1) of the *Neskonlith Indian Band Property Taxation Law, 2010*, 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 Neskonlith Indian Band

Dated: _____, 20__ .

Laws – FSMA, s.5 and s.9

SCHEDULE II
(Subsection 15(1))
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Neskonlith Indian Band Property Taxation Law, 2010*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Neskonlith Indian Band, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Neskonlith Indian Band Property Taxation Law, 2010*.

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

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

Tax Administrator for the Neskonlith Indian Band

Dated: _____, 20__ .

SCHEDULE III

(Subsection 31(3))

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- | | |
|--|------------------|
| 1. For preparation of a notice | \$35.00 |
| 2. For service of notice on each person or place | \$35.00 |
| 3. For advertising in newspaper | \$300.00 |
| 4. For time spent in conducting a seizure and sale of personal property | \$35.00 per hour |
| 5. Actual cost of seizure and storage will be charged based on receipts. | |

SCHEDULE IV

(Subsection 21(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Neskonlith Indian Band Property Taxation Law, 2010*, 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 Neskonlith Indian Band

Dated: _____, 20__ .

SCHEDULE V
(Subsection 28(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Neskonlith Indian Band Property Taxation Law, 2010*, 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 _____ percent (___ %) per year.

Payments must be made at the offices of the Neskonlith Indian Band, 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:

Tax Administrator for the Neskonlith Indian Band

Dated: _____, 20__.

Laws – FSMA, s.5 and s.9

SCHEDULE VI
(Subsection 32(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section s.31(2) of the *Neskonlith Indian Band Property Taxation Law, 2010*, 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 Kamloops Daily News 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 Neskonlith Indian Band

Dated: _____, 20__ .

SCHEDULE VII
(Subsection 33(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Neskonlith Indian Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 32(2) of the *Neskonlith Indian Band Property Taxation Law, 2010*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the 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 Neskonlith Indian Band

Dated: _____, 20__ .

SCHEDULE VIII

(Subsection 37(2))

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 37(1) of the *Neskonlith Indian Band Property Taxation Law, 2010*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Neskonlith Indian Band, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the Kamloops Daily News 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 Neskonlith Indian Band 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 *Neskonlith Indian Band Property Taxation Law, 2010*.

Tax Administrator for the Neskonlith Indian Band

Dated: _____, 20____ .

SCHEDULE IX

(Subsection 39(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Neskonlith Indian Band.

The public tender [auction] will take place on:

_____, 20__ at _____ o’clock at
_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Neskonlith Indian Band as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction]

in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Neskonlith Indian Band 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 *Neskonlith Indian Band Property Taxation Law, 2010*.

Tax Administrator for the Neskonlith Indian Band

Dated: _____, 20__ .

SCHEDULE X
(Subsection 46(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property. AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Neskonlith Indian Band Property Taxation Law, 2010*.

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 Neskonlith Indian Band

Dated: _____, 20__ .

SCHEDULE XI
(Subsection 47(2))

NOTICE OF INTENTION TO COLLECT RENT TO PAY TAXES

TO: _____

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 above-referenced 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 THIRTY (30) days after delivery of this notice may result in the tax administrator, pursuant to section 47(3) of the *Neskonlith Indian Band Taxation Law, 2010*, delivering to the tenant(s) of the taxable property a Notice of Rent Collection to Pay Taxes, requiring the tenant to pay to the First Nation, effective from the date of delivery of that Notice, all rent owing to you as it becomes due until all unpaid taxes are paid in full to the First Nation.

Tax Administrator for the Neskonlith Indian Band

Dated: _____, 20__ .

SCHEDULE XII
(Subsection 47(3))

NOTICE OF RENT COLLECTION TO PAY TAXES

TO: _____

ADDRESS: _____

RE OUTSTANDING TAX DEBT OF: [insert name of debtor] (the “debtor”)

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that the above-referenced debtor has failed to pay all taxes, penalties and interest due and owing to the Neskonlith Indian Band under the *Neskonlith Indian Band Property Taxation Law, 2010*.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to the debtor in respect of these unpaid taxes, and a Notice of Intention to Collect Rent to Pay Taxes dated _____ was delivered to the debtor, in accordance with subsections 28(1) and 47(2), respectively, of the *Neskonlith First Nation Property Taxation Law, 2008*.

YOU ARE HEREBY REQUIRED TO PAY to the First Nation, as a tenant of the taxable property and on account of the debtor’s unpaid taxes, all rent that is due from you to the debtor, and all rent as it becomes due from you to the debtor, until you receive written notification from the First Nation that all unpaid taxes in respect of the taxable property have been paid in full.

AND TAKE NOTICE THAT you may deduct from rent owing to the debtor all amounts paid to the First Nation pursuant to this Notice.

AND TAKE NOTICE THAT this Notice is effective immediately on delivery.

All payments must be made to: Tax Administrator, Neskonlith Indian Band
PO BOX 608, CHASE, BC V0E 1M0

Tax Administrator for the Neskonlith Indian Band

Dated: _____, 20____.

Laws – FSMA, s.5 and s.9

**SKOWKALE FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective September 22, 2010]

WHEREAS:

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

B. The Council of the Skowkale First Nation has enacted the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995, which law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Skowkale First Nation Annual Expenditure Law, 2010*.

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 *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995;

“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 a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; 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, 2010 and ending March 31, 2011 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 Assessment and 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 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 form 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 August 23, 2010, at Chilliwack, in the Province of British Columbia.

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

[Willy Hall]
Chief Willy Hall

Councillor Gordon Hall

[Jeffrey Point]
Councillor Jeffrey Point

Councillor Gerald Sepass

[James Archie]
Councillor James Archie

SCHEDULE

2010 Annual Budget

Revenue		<u>\$ 538,119.85</u>
Property Tax Revenue for current fiscal year		\$ 538,119.85
Expenditures:		
General Government Expenditures		\$ 134,369.13
Executive and Legislative	\$ 16,150.00	
General Administration	\$ 110,719.13	
Audit	\$ 7,500.00	
Protective and Environmental Health Services:		
Municipal Service Agreement		\$ 211,644.50
District of Chilliwack	\$ 211,644.50	
BC Assessment	\$ 4,557.46	\$ 4,557.46
Grants	\$ 182,167.76	\$ 182,167.76
Home Owners Grants		
Contingency Amounts		<u>\$ 5,381.00</u>
Total Expenditures		\$ 538,119.85

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:

Municipal Service Agreement (District of Chilliwack): \$211,644.50

**SKOWKALE FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective September 22, 2010]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Skowkale First Nation has enacted the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995, which law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Skowkale First Nation Annual Rates Law, 2010*.

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 *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995;

“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; 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 2010 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment and Taxation 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 1 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 1 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. 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 and 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 the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the August 23, 2010, at Chilliwack, in the Province of British Columbia.

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

[Willy Hall]

 Chief Willy Hall

 Councillor Gerald Sepass

 [James Archie]

 Councillor James Archie

 Councillor Gordon Hall

 [Jeffrey Point]

 Councillor Jeffrey Point

SCHEDULE
2010 TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	7.54927
Class 2 - Utilities	59.01595
Class 4 - Major Industry	00.00000
Class 5 - Light Industry	17.46699
Class 6 - Business and Other	17.75236
Class 7 - Forest Land	18.69365
Class 8 - Recreational Property/Non Profit Organization	7.31141
Class 9 - Farm	22.23729

**SONGHEES FIRST NATION
FINANCIAL ADMINISTRATION LAW, 2009**

[Effective December 16, 2010]

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WHEREAS 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;

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;

The Council of the Songhees First Nation wishes to become a borrowing member of the First Nations Finance Authority and deems it to be in the best interests of the First Nation to make a financial administration law for such purposes,

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

PART I
INTERPRETATION AND APPLICATION

Short Title

1.(1) This law may be cited as the *Songhees First Nation Financial Administration Law, 2009*.

Definitions

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

- “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 Nation in dealing with third parties;
- “annual financial statements” mean the annual financial statements of the Nation, prepared by the senior financial officer, in accordance with section 67;
- “annual report” means the annual report of the Nation, prepared by the Council, in accordance with section 73;
- “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 Nation in accordance with section 68;
- “Board” means the Financial Advisory Board established under section 11;
- “budget” means the annual budget of the Nation that has been approved by the Council in accordance with section 27;
- “capital project” means the construction, rehabilitation or replacement of the Nation’s tangible capital assets and any other major capital projects in which the Nation or its related bodies are investors;
- “Chair” means the Chair of the Board, appointed by the Council in accordance with section 12;
- “committee member” means a member of a committee of the Council, including the Board, or a member of a committee of the Nation;
- “contractor” means a person who is not an employee of the Nation, but who works for the Nation 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 Nation;

“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 on
 - i. a Councillor or the spouse of a Councillor, or
 - ii. the director of operations or the spouse of the director of operations;

“director” means a person who manages, supervises or controls a department of the Nation or of a related body, and includes the senior financial officer and the tax administrator;

“director of operations” means the person appointed by the Council as the director of operations in accordance with section 17;

“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 director of operations, 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 Nation;

“Financial Advisory Board” means the Financial Advisory Board established under section 11;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Nation’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 Nation, including the minutes of relevant meetings of the Council or the Board;

“fiscal year” means the 12-month period of time that the Nation uses for accounting purposes, set out in section 24;

“GAAP” means generally accepted accounting principles adopted by the Canadian Institute of Chartered Accountants or other organization, that are at least

comparable to the standards generally accepted for governments in Canada, as amended or replaced from time to time;

“GAAS” means generally accepted auditing standards adopted by the Canadian Institute of Chartered Accountants or other organization, that are at least comparable to the standards generally accepted for governments in Canada, 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;

“INAC” means Indian and Northern Affairs Canada;

“human resources officer” means the person appointed by the Council as the human resources officer 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 will be adopted by the Nation under the *First Nations Land Management Act*;

“law of the Nation” means any law, by-law, Land Code or other enactment that is made by the Council or approved by the members of the Nation;

“life-cycle management program” means the program of inspection, review and planning for management of the Nation’s tangible capital assets as described in section 82;

“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 Nation 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;

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

“the Nation’s financial assets” means non-physical assets held by the Nation, including any interest, including 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);

“the Nation’s lands” means all of the Nation’s reserves, within the meaning of subsection 2(1) of the *Indian Act*, and includes all lands that are or become subject to the Land Code;

“the Nation’s tangible capital assets” mean all non-financial assets of the Nation 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) have a historical cost of at least \$10 000;

“natural resource” means any material, in its natural state, found on or under the Nation’s lands which, when extracted, has economic value;

“officer” means the director of operations, human resources officer, senior financial officer, tax administrator and any other employee of the Nation designated by the Council as an officer;

“Personnel Policy” means the Songhees Nation Personnel Policy adopted by the Council, which governs the relationship between the Nation 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 Nation” mean all records respecting the governance, management, operations and financial administration of the Nation;

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

“related body” means

(a) any agency of the Nation,

(b) any corporation in which the Nation has a material interest or that is controlled by the Nation,

(c) any partnership in which the Nation, an agency of the Nation, or a corporation of the Nation is a partner, or

(d) a trust of the Nation;

“replacement” includes substitution, in whole or in part, with another of the Nation’s tangible capital assets;

“representative of the Nation” means a current or former Councillor, officer, or designated employee of the Nation;

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

“senior financial officer” means the person appointed by the Council as the senior financial officer in accordance with section 19;

“special purpose report” means a report described in subsection 67(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;

“tax administrator” means the person appointed as tax administrator under the Nation’s local revenue laws; and

“Vice-Chair” means the Vice-Chair of the Board, 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) Except as otherwise indicated, 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.(1) Unless expressly provided otherwise, if a public notice must be posted under this law,

- (a) the notice must be posted at least 15 days before the date of the meeting; and
- (b) the public notice is properly posted if a written notice is
 - (i) placed in the reception area of the band office;
 - (ii) sent via email; or
 - (iii) posted on the Nation's website.

Calculation of Time

5. In this law, time must be calculated in accordance with the *Interpretation Act*.

Conflict of Laws

6.(1) If there is a conflict between this law and another law or regulation of the Nation, 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 Nation.

PART II
ADMINISTRATION
Division One – Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the Nation, whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this law.

(2) Notwithstanding subsection (1), and subject to paragraph 5(1)(f) of the Act, this law and any other applicable law of the Nation, 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 of the Board;
- (c) the appointment of the Chair and Vice-Chair of the Board;
- (d) the approval of budgets and financial statements of the Nation;
- (e) the approval of borrowing of the Nation.

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 Nation; and
- (b) must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of the Nation's assets.

(2) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Nation 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.

- (5) The Council may, by resolution, make and amend regulations respecting
 - (a) conflicts of interest; or
 - (b) any other matter related to the financial administration of the Nation as the Council, on the recommendation of the Board, deems necessary.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the senior financial officer 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) every director, and
- (d) every family member of the director of operations,

and setting out, for each person listed above, the following information

- (e) the total amount of remuneration, expenses and benefits received from the Nation; and
- (f) any contracts with the Nation 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 Nation;
- (b) under a program or service universally accessible to all members of the Nation on published terms and conditions; or
- (c) from a trust arrangement according to the terms of the trust.

Division Two – Financial Advisory Board

Board Established

11.(1) The Financial Advisory Board of the Nation is established.

(2) The Council must appoint not less than five members to the Board, including at least

- (a) two Councillors, and
- (b) one practicing or retired, auditor or accountant, who is a member in good standing of
 - (i) the Certified General Accountants Association of Canada,
 - (ii) the Society of Management Accountants of Canada,
 - (iii) the Canadian Institute of Chartered Accountants,
 - (iv) an association of accountants or auditors incorporated under the laws of a province or territory, or
 - (v) the Canadian Executive Service Organization,

a majority of whom must be financially competent.

- (3) A majority of the members of the Board must be members of the Nation.
- (4) Where possible, an elder and a youth must be appointed to the Board.

(5) All candidates for the Board must undergo a criminal record check, the results of which are satisfactory to the Council, before they can be considered for an appointment to the Board.

(6) Subject to subsection (7), the Council must appoint Board members to hold office for staggered terms, as follows

(a) Councillors must be appointed to the Board as soon as practicable following Council elections and must sit on the Board 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 Board 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.

(7) The Council may terminate the appointment of a member of the Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) has unexcused absences from three (3) consecutive Board meetings; or

(c) fails to perform any of their duties under this law in good faith and in accordance with the terms of this law.

(8) The Council may develop policies regarding the composition of the Board and the criteria for eligibility for appointments to the Board.

Chair and Vice-Chair

12.(1) The Council must appoint a Councillor as the Chair of the Board.

(2) The Council must appoint a Councillor as Vice-Chair of the Board.

Board Procedures

13.(1) The quorum of the Board is three members, including at least one Councillor.

(2) Unless a Board member is not permitted to participate in a decision because of a conflict of interest, every Board member has one vote in all Board decisions.

(3) In the event of a tie vote in the Board, the Chair, or Vice-Chair in the absence of the Chair, may cast a second tie breaking vote.

(4) Subject to subsection (5), the director of operations and the senior financial officer must be notified of all Board meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of operations or the senior financial officer may be excluded from all or any part of a Board meeting if

(a) the subject matter relates to a confidential personnel or performance issue respecting the director of operations or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Board must meet

(a) at least once every three months in each fiscal year as necessary to conduct the business of the Board; and

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

(7) The Board must provide minutes of its meetings to the Council and report to the Council on the substance of each Board meeting as soon as practicable after each meeting.

(8) Subject to this law and any directions given by the Council, the Board may make rules for the conduct of its meetings.

(9) The Board 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 Board must carry out the following activities in respect of the financial administration of the Nation:

(a) annually review, and recommend to the Council for approval, multi-year 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 Nation 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 Board may make a report or recommendations to the Council on any matter respecting the financial administration of the Nation that is not otherwise specified to be its responsibility under this law.

Audit Responsibilities

15. The Board must carry out the following audit activities in respect of the financial administration of the Nation:

(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 the Nation;
- (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 93 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review, and make recommendations to the Council on, the purpose and mandate of the Board.

Council Assigned Responsibilities

16. The Council may assign to the Board or another committee of the Council the following activities in respect of the financial administration of the Nation:

- (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 Nation;
- (c) to review, monitor and report to the Council on the appropriateness of the Nation'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 Nation's accounting or financial reporting systems, policies, procedures or directions;
- (e) to review, and report to the Council on the Nation'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 Nation's insurance coverage respecting significant risks to the Nation.

Division Three – Officers and Employees

Director of Operations

17.(1) The Council must appoint a person as director of operations of the Nation and must set the terms and conditions of that appointment.

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

- (a) to oversee, supervise and direct the activities of all officers and employees of the Nation;
- (b) to oversee and administer the contracts of the Nation;
- (c) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (d) 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;
- (e) to liaise with legal counsel, government officials, and contractors and agents of the Nation;
- (f) to hire the employees of the Nation as the director of operations considers necessary, at the recommendation of the human resources officer;
- (g) to perform any other duties of the director of operations under this law;
- (h) to assume the duties and responsibilities of the human resources officer, in accordance with section 18(2), if one has not been appointed by the Council; and
- (i) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operations' duties specified in this law.

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

- (a) to an officer or employee of the Nation, and
- (b) with the approval of the Council, to a contractor or agent of the Nation, provided that the person reports directly to the director of operations or, in the absence of the director of operations, to the Council.

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

Human Resources Officer

18.(1) The Council may appoint a person as human resources officer of the Nation and must set the terms and conditions of that appointment.

(2) Reporting to the director of operations, the human resources officer is responsible for the overall management, organization and implementation of all of the Nation'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 Nation;
- (b) to prepare and recommend to the Council for approval, the powers, duties and functions of all employees of the Nation;
- (c) to pre-screen candidates and make recommendations to the director of operations regarding the hiring of the employees of the Nation, 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 resources officer 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 resources officer may, with the approval of the director of operations, assign the performance of any of the human resources officer's duties or functions

- (a) to an officer, employee or committee of the Nation, and
- (b) to a contractor or agent of the Nation,

provided that the person reports directly to human resources officer or, in the absence of the human resources officer, to the director of operations.

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

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, but with lateral lines of communication to and from the director of operations, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the Nation including the following duties:

- (a) to administer and maintain the accounts of the Nation, with the exception of 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;
 - (d) to prepare the monthly financial information required in section 65, the quarterly financial statements required in section 66 and the annual financial statements required in section 67;
 - (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 Nation;
 - (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 Nation to facilitate the annual audit;
 - (i) to actively monitor compliance with all financial aspects of the Nation's legal obligations, and with any policies, procedures and directions of the Council respecting the financial administration of the Nation, other than those matters that are the responsibility of the tax administrator under this law, another law of the Nation or the Act;
 - (j) to prepare or provide any documentation and financial information required by the Council or the Board;
 - (k) to evaluate the financial administration systems of the Nation 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 senior financial officer under this law; and
 - (o) to carry out any other activities specified by the Council that are not inconsistent with the senior financial officer's duties under this law.
- (3) The senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or

agent of the Nation but this assignment does not relieve the senior financial officer 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 Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, but with lateral lines of communication to and from the director of operations, the tax administrator is responsible for the day-to-day management of the local revenue system of the Nation including the following duties:

- (a) to administer and maintain the Nation's local revenue accounts;
- (b) to administer all local revenues of the Nation;
- (c) to prepare any draft amendments to the component of the annual budget respecting the Nation's local revenue account;
- (d) to actively monitor compliance with the Nation's legal obligations, and with any policies, procedures and directions of the Council respecting the Nation's local revenue system, other than those matters that are the responsibility of the senior financial officer under this law, another law of the Nation, or the Act;
- (e) to prepare or provide any documentation and financial information required by the Council or the Board;
- (f) to evaluate the local revenue system of the Nation and recommend improvements;
- (g) to perform any other duties of the tax administrator under this law or under the Nation'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 Nation's local revenue laws.

(3) 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 Nation 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 Nation.

(2) The Nation must, in its organization chart, job descriptions, or other written documents, set out the principal powers, duties and functions of all employees of the Nation, including those who report directly or indirectly to the tax administrator.

(3) On request, the human resources officer 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 Nation and a member of the Nation.

(4) In the course of discharging their responsibilities under this law, the human resources 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 the Nation hires or retains qualified and competent personnel people to carry out the financial administration activities of the Nation.

Division Four – Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the Nation, a Councillor must

- (a) comply with this law, the Act, any other applicable law of the Nation and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the Nation;
- (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 *Songhees First Nation Conflict of Interest Regulation*.

(2) If it has been determined under this law 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 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 Nation,
- (b) person acting under the delegated authority of the Council or the Nation, or
- (c) member of a committee of the Council or the Nation who is not a Councillor,

who exercises a power, duty or responsibility relating to the financial administration of the Nation must

- (d) comply with this law, the Act, any other applicable law of the Nation and any applicable standards;

- (e) comply with all policies, procedures and directions of the Council; and
 - (f) avoid conflicts of interest and comply with any applicable requirements of the *Songhees First Nation Conflict of Interest Regulation* 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 Nation;
 - (b) the terms of every contract of a contractor of the Nation;
 - (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 Nation.
- (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 Nation 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) sets out local revenues as a separate component;
- (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 Four, 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 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 Nation 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) The revenue category of moneys derived from the Nation'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 Nation's lands.

Budget and Planning Process Schedule

27.(1) On or before December 10 of each year, each director must prepare and submit, to the director of operations and to the senior financial officer, a preliminary work plan and budget for their department for the next fiscal year.

(2) Where necessary, on or before December 20 of each year, the director of operations and/or senior financial officer must meet with each director to review and revise their work plan and budget.

(3) On or before January 25 of each year, the senior financial officer must prepare and submit to the Board for review a draft annual budget and a draft multi-year financial plan for the next fiscal year, which documents must be based, in part, on the work plans and budgets referenced in subsections (1) and (2).

- (4) On or before February 28 of each year, the Board 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.

(5) On or before March 31 of each year, the Council must review and approve the annual budget for the Nation for the next fiscal year.

(6) On or before June 15 of each year, the tax administrator must prepare and submit to the Board for review a draft amendment of the component of the annual budget respecting the Nation's local revenue account.

(7) On or before June 30 of each year, the Board must review the draft amendment of the component of the annual budget respecting the Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(8) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the Nation'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 Nation 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 Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the Nation must not be amended without the approval of the Council.

(2) Subject to subsection 27(6) and to sections 36 and 37, unless there is a substantial change in the forecasted revenues or expenses of the Nation or in the expenditure priorities of the Council, the Council must not approve an amendment to the annual budget of the Nation.

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 Nation

31.(1) Between January 25 and February 10 of each year, the members of the Nation may

- (a) attend the main administration office to review
 - (i) the annual budget for the next fiscal year, and

- (ii) the multi-year financial plan for the next fiscal year; and
 - (b) provide written comments on these documents to the Board.
- (2) As soon as practicable, the Council must provide notice to the members of the Nation of
- (a) amendments to the budget, including budget deficits and extraordinary expenditures,
 - (b) capital projects,
 - (c) borrowing for new capital projects described in subsection 83(2), and
 - (d) proposed amendments to this law,
- by
- (e) posting the notice in the reception area of the band office,
 - (f) publishing the notice in the Nation's newsletter, and
 - (i) mailing the newsletter to on-reserve members, and
 - (ii) making the newsletter available to off-reserve members by email or on the Nation's website.
- (3) A notice provided under subsection (2) must state whether and how members may be involved in the decision under consideration.

Division Two – Financial Institution Accounts

Financial Institution Accounts

- 32.(1)** No account may be opened for the receipt and deposit of money of the Nation unless the account is
- (a) in the name of the Nation;
 - (b) opened in a financial institution; and
 - (c) authorized by the Council, on the recommendation of the Board.
- (2) Where moneys exist, the Nation 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 Nation;
 - (c) a trust account;
 - (d) a land and resources account for money from revenues from the Nation'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 Board, Council may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must exercise due diligence to ensure the safekeeping of all money received by the Nation.

(2) The senior financial officer must ensure that all moneys received by the Nation are deposited as soon as practicable into the appropriate accounts described in section 32.

(3) The Council 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 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 sections 36 and 37, 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. Notwithstanding subsection 35(1), a quorum of the Council may authorize an expenditure of up to 5% of the annual budget for a reasonable purpose that was not and could not have been anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another law of the Nation.

Emergency Expenditures

37. Notwithstanding subsection 35(1), a quorum of the Council may authorize 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 Nation.

Appropriations

38.(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 Nation in relation to an appropriation must not exceed the amount specified in the budget for the Nation 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 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

40.(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 senior financial officer.

(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 director.

(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 Council must authorize payment out of, or sign a requisition for payment from, a trust account, a local revenue account, any account described in section 32, and any appropriation.

Division Four – General Matters

Advances

41.(1) The director of operations or the senior 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

42. If the Nation 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

43.(1) Money received by the Nation 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

44.(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 Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Nation that are overdue.

Extinguishment of Debts

45. All or part of a debt or obligation owed to the Nation may be written off and/or extinguished only if approved by the Council.

Year End Surplus

46.(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

47.(1) Except as specifically authorized in this law or in a local revenue law, the Nation must not borrow money or grant security.

(2) Subject to this law, if the Nation 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 Nation.

Borrowing for Ordinary Operations

48.(1) The Nation 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 Nation 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 Nation 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 Nation.

Financial Agreements

49. For the purpose of efficient management of the Nation's financial assets, the Council may enter into agreements with financial institutions and related services agreements in the name of the Nation.

Borrowing for Authorized Expenditures

50.(1) If the general account described in section 32 is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Council may, on behalf of the Nation, borrow from a financial institution 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 is practicable.

Borrowing Member Requirements

51.(1) The Nation may only secure long-term financing secured by property tax revenues from the FNFA as permitted under its local revenue laws and under the Act.

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

Borrowing for Repayment of Debts

52. The Nation may not borrow money to repay or refinance a debt of the Nation, unless doing so results in a cost savings, or more favourable terms, for the Nation.

Use of Borrowed Money

53.(1) Subject to this section and any local revenue law, money borrowed by the Nation 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 Nation and not required to be used immediately for that purpose may be temporarily invested in accordance with subsection 60(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

54.(1) Subject to subsection (2), a security granted by the Nation must be signed by a quorum of the Council.

(2) A security granted by the Nation in respect of local revenues must be signed by a quorum of the Council and by the tax administrator.

Operational Controls

55. 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 Nation's operations.

Division Six – Risk Management

Investments

56.(1) The Nation must not make a loan to a member of the Nation or to an entity in which a member of the Nation has an interest.

(2) The Council must establish policies or procedures or give directions respecting the effective management of the lending of the Nation's funds and the collecting of funds loaned.

Risk-Management of For-Profit Activities

57.(1) Subject to subsections (2) and (3), the Nation 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) The Nation 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 Nation; 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 Nation's lands or lands owned in fee simple by or in trust for the Nation, or
 - (ii) any other property of the Nation.

(3) The Nation 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 Nation; or
- (b) do not otherwise expose the Nation'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

58.(1) The Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for the Council identifying any risks associated with giving the guarantee and assessing the ability of the Nation to honour the guarantee should it be required to do so.

- (3) The Nation must not give an indemnity unless it is
 - (a) authorized under section 92;
 - (b) necessary and incidental to and included in another agreement to which the Nation is a party; or
 - (c) in relation to a security granted by the Nation that is authorized under this law or another law of the Nation.
- (4) Subject to a resolution described in section 92, 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 Nation 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 Nation.

Authority to Invest

59.(1) Except as specifically authorized in this law or another law of the Nation, the Nation must not invest the Nation's financial assets.

- (2) Subject to subsection (1), a quorum of the Council may
 - (a) in accordance with Council policies or procedures, or
 - (b) on the recommendation of an independent, practicing accountant, who is a member in good standing of
 - (i) the Certified General Accountants Association of Canada,
 - (ii) the Society of Management Accountants of Canada,
 - (iii) the Canadian Institute of Chartered Accountants, or

invest the Nation's financial assets.

Approved Investments

60.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the Nation 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; and
- (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 Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Nation's lands are located.

(3) If the Nation has established an investment account under section 32, the Nation 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 Nation is a shareholder;
- (b) a trust in which the Nation is a beneficiary; or
- (c) a limited partnership in which the Nation 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,

in accordance with subsection 85(2) of the Act.

Administration of Investments

61. The Council, on the recommendation of the senior 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

62.(1) Annually, and more often if necessary, the director of operations, with input from the officers, must identify and assess any significant risks to the Nation's

- (a) financial assets;
- (b) tangible capital assets as defined in Part IV; and

(c) operations.

(2) Annually, and more often if necessary, the director of operations must report to the Board 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

63.(1) On the recommendation of the Board, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 62 and any other risks associated with any assets, property or resources under the ownership, care or control of the Nation.

(2) The Council must not cancel any insurance coverage unless

(a) it is replaced with appropriate coverage; or

(b) it is no longer necessary under the circumstances.

(3) 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 Seven – Financial Reporting

Accounting Practices

64. All accounting practices of the Nation must comply with GAAP.

Monthly Financial Information

65. No more than 45 days following the end of each month, the senior financial officer must

(a) prepare financial information respecting the financial affairs of the Nation, in the form and with the content approved by the Council on the recommendation of the Board; and

(b) provide the information in paragraph (a) to the Council and the Board.

Quarterly Financial Statements

66.(1) No more than 45 days after the end of each quarter of the fiscal year, the senior financial officer must

(a) prepare financial statements for the Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Board; and

(b) provide the information in paragraph (a) to the Council and the Board.

(2) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Board; and

(b) reviewed and approved by the Council.

Annual Financial Statements

67.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the Nation 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 Board.

(3) The annual financial statements must include the following information

(a) the financial information of the Nation and its related bodies for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the FMB's Local Revenue Account Financial Reporting Standards; and

(c) the revenue categories for the Nation'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 the Nation in accordance with section 45;

(d) a report setting out moneys of the Nation derived from the Nation's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from the Nation's lands; and

(e) any other report required under the Act or an agreement.

Appointment of Auditor

68.(1) The Nation 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 Nation, an auditor must

- (a) be independent of the first nation, 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 the first nation 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 the Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit Requirements

69.(1) The auditor must audit the annual financial statements of the Nation, in accordance with GAAS and with any applicable INAC 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 67(4).

Auditor's Authority

70.(1) To conduct an audit of the annual financial statements of the Nation, the auditor must be given access to

- (a) all records of the Nation for examination or inspection and given copies of these records on request; and
 - (b) any Councillor, officer, employee, contractor or agent of the Nation 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 Nation 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 Board;

(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 Nation where the financial administration of the Nation 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 Nation.

(6) The auditor may call a meeting of the Board to discuss any subject that concerns the audit of the Nation.

(7) The auditor may be excluded, by a recorded vote, from all or any part of a meeting of the Board 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

71.(1) The audited annual financial statements must be provided to the Board for its review and consideration no later than 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 no later than 120 days after the fiscal year end for which the statements were prepared.

Access to Annual Financial Statements

72.(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 Nation,
- (ii) the Chair of the Board, and
- (iii) the senior financial officer.

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the Nation at the principal administrative offices of the Nation 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 for inspection by

- (a) the members of the Nation,
- (b) any other persons who have an interest in, or the right to occupy, possess or use, the Nation's reserve lands,
- (c) the FNTC, the FMB, and the FNFA,
- (d) the Minister responsible for INAC, and/or
- (e) any other persons entitled to notice under section 14(2) of the Act, as amended or replaced from time to time,

at the principal administrative offices of the Nation during normal business hours.

Annual Report

73.(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 Nation 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 Nation;
 - (b) a progress report on any established financial objectives and performance measures of the Nation; and
 - (c) the audited annual financial statements of the Nation 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 Nation at the principal administrative offices of the Nation; and
 - (b) provided to the FMB and the FNFA.

Division Eight – Information and Information Technology

Ownership of Records

74.(1) All records of the Nation that are produced by or on behalf of the Nation or kept, used or received by any person on behalf of the Nation are the property of the Nation.

(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 Nation.

Operations Manual

75.(1) The director of operations must prepare and maintain a current operations manual respecting every element of the Nation'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 Board and all other Council committees and officers and employees of the Nation, subject to reasonable exceptions determined at the discretion of the director of operations.

(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 Nation, that part of the operations manual may be made available to the contractor or agent.

Record Keeping and Maintenance

76.(1) The director of operations must ensure that the Nation prepares, maintains, stores and keeps secure all records of the Nation that are required under this law or any other applicable law.

(2) No record of the Nation 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

77. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

Confidentiality of Information

78.(1) No person may be given access to records of the Nation 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 Nation 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

79. The Council must establish policies or procedures or give directions respecting information technology used by the Nation in its operations to ensure the integrity of the Nation's financial administration system and its database.

PART IV CAPITAL PROJECTS

Council General Duties

80. The Council must take reasonable steps to ensure that

- (a) the Nation's tangible capital assets are maintained in a good and safe condition;
- (b) the rehabilitation, maintenance or replacement of the Nation's tangible capital assets is done in accordance with section 82; 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 Nation's lands are located.

Reports on Capital Projects

81. At least quarterly, the director of operations must report to the Board 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; and
- (b) steps taken to ensure compliance with section 82 for every capital project.

Life-Cycle of Tangible Capital Assets Management Program

82.(1) The director of operations must establish and keep current a register of all the Nation'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 director of operations must arrange for the inspection and review of the state of each of the Nation'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;
- (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 25 of each year, the senior financial officer must prepare and provide to the Board the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Nation'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 Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the Nation'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 the Nation'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 Financial Advisory Board

83.(1) Each year, on or before the earlier of

- (a) February 15, or
- (b) INAC's deadline for submitting a capital plan or capital plan update, the Board must review the information, schedules and budget prepared under section 82 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 Board must review, and make recommendations to the Council regarding, any plans for new construction of the Nation'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

84.(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 Nation's capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

85. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, the Board and the Council to carry out their obligations under this Part.

PART V

MISCELLANEOUS

Compliance with Standards

86.(1) The Nation must comply with all applicable FMB standards.

(2) If the Council becomes aware that the Nation 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 Nation into compliance with the FMB standard.

Land Management Obligations

87. If the Nation implements a Land Code, then

- (a) the Nation must comply with that Land Code;
- (b) the Nation 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 Nation to be accountable to the members of the Nation regarding the management of the Nation's lands and moneys earned from the Nation's lands, in accordance with paragraph 6(1)(e) of the *First Nations Land Management Act*.

Reports of Breaches and Financial Irregularities, etc.

88.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the Nation is not authorized by or under this law or another law of the Nation,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Nation,
- (c) a provision of this law has been contravened, or
- (d) a person has failed to comply with the *Songhees First Nation Conflict of Interest Regulation*,

the person may disclose the circumstances to the Chair of the Board or the director of operations.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chair of the Board or the director of operations.

(3) If an officer, employee, contractor or agent of the Nation 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 director of operations or the Chair of the Board.

Inquiry into Report

89.(1) If a report is made to the director of operations under section 88, the director of operations must inquire into the circumstances reported and report the findings to the Board as soon as practicable.

(2) If a report is made to the Chair of the Board under section 88, the Chair must inquire into the circumstances reported and report the findings to the Board as soon as practicable.

(3) The Board 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 Board under this section including the Committee's recommendations, if any.

Protection of Parties

90.(1) All reasonable steps must be taken by the director of operations, the members of the Board and the Council to ensure that the identity of the person who makes a report under section 88 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 88 must not be subjected to any form of reprisal by the Nation or by a Councillor, officer, employee, contractor or agent of the Nation as a result of making that report.

(3) The director of operations and the Chair of the Board 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 88 and any records prepared during the inquiry or investigation into those reports;
- (b) the inquiry or investigation into reports made under section 88; and
- (c) the fair treatment of a person against whom a report has been made under section 88.

Liability for Improper Use of Money

91.(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 Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Nation 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 Nation under subsection (1) may be recovered for the Nation by the Nation, a member of the Nation or a person who holds a security under a borrowing made by the Nation.

(4) It is a good defence to any action brought against an officer or employee of the Nation for unauthorized expenditure, investment or use of the Nation'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

92.(1) Subject to subsection (2), the Council may, by resolution, provide an indemnity to a named representative of the Nation, a category of representatives of the Nation or all representatives of the Nation 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 Nation for an offence, unless the offence is a strict or absolute liability offence.

Periodic Review of Law

93.(1) At least six months before the expiry of a Borrowing Member Qualification Certificate issued by the FMB, the Board, working with the director of operations, the senior financial officer and the tax administrator, must conduct a review of this law

- (a) to determine if it facilitates effective and sound financial administration of the Nation; and
- (b) to identify any amendments to this law that may better serve this objective.

Provision of Law to FNFA

94. 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 and Transition

95. This law comes into force on the day after it receives final approval by the FMB, pursuant to section 9 of the *First Nations Fiscal and Statistical Management Act*.

96. Until such time as the Songhees Nation Financial Policies and Procedures come into force, the Nation will follow its existing financial policies, but in the event of a conflict with this law, this law will prevail.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of December 2009, at Victoria, in the Province of British Columbia.

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

[Robert Sam]
Chief Robert Sam

[Gary Albany]
Councillor Gary Albany

[Norman George]
Councillor Norman George

[Frank George Sr.]
Councillor Frank George Sr.

[Nicholas Albany]
Councillor Nicholas Albany

[Ron Sam]
Councillor Ron Sam

SONGHEES FIRST NATION CONFLICT OF INTEREST REGULATION

SONGHEES FIRST NATION FINANCIAL ADMINISTRATION LAW, 2009

The Council of the Songhees First Nation, pursuant to paragraph 9(5)(a) of the *Songhees First Nation Financial Administration Law, 2009*, hereby makes the *Songhees First Nation Conflict of Interest Regulation*.

PART I

INTERPRETATION AND APPLICATION

1.(1) In this regulation, “the FAL” means the *Songhees First Nation Financial Administration Law, 2009*.

(2) Except as otherwise expressly provided, words and expressions used in this regulation have the same meanings as in the FAL.

(3) If there is a conflict between a provision of this regulation and the FAL, the provision of the FAL applies.

Definition of Conflict of Interest

2.(1) A “conflict of interest” arises where a Councillor, Board member, officer, employee, committee member, contractor or agent of the Nation has an interest that is

- (a) real, potential or perceived,
- (b) direct or indirect, and
- (c) personal or financial,

and which

- (d) competes, or appears to compete, with
 - (i) the interests of the Nation, or
 - (ii) the objective exercise of the individual’s powers, duties, functions or responsibilities.

(2) For greater clarity, an individual’s personal or financial interests include the personal or financial interests of the individual’s family members.

(3) Despite subsections (1) and (2), an individual’s interests do not give rise to a conflict of interest if

- (a) the interests are the same as those of a broad class of members of the Nation, of which the individual is a member;
- (b) in the case of a Councillor, the interests relate to remuneration, leave and benefits owed to all Councillors; or
- (c) the interests 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.

Application

3.(1) Except as otherwise provided, this regulation applies to all Councillors, Board members, officers, employees, and committee members; and to all contractors and agents of the Nation when they are exercising a power, duty or responsibility relating to the financial administration of the Nation.

(2) For greater clarity, a reference to a contractor in this regulation includes a reference to each employee of the contractor or agent who is engaged to perform duties or functions under the contract with the Nation.

PART II

CONFLICTS OF INTEREST GENERALLY

Purpose

4.(1) By implementing this regulation, the Nation wishes to

- (a) enhance confidence in the Nation and its related bodies; and
- (b) ensure that members of the Nation can have trust and confidence in the Nation's Councillors, Board members, officers, employees, committee members, contractors and agents, and in the administration of the Nation.

General Duties and Obligations

5. The Nation's laws, by-laws, regulations, policies and guidelines must be applied equally to all.

6.(1) All Councillors, Board members, officers, employees and committee members must

- (a) uphold the highest standards of conduct;
- (b) act responsibly, accountably, impartially, honestly and with integrity; and
- (c) perform their duties and exercise their powers and functions in good faith and in the best interests of the Nation.

(2) The director of operations must ensure that every Councillor, Board member, officer, employee and committee member is informed of their obligations under this regulation and must take steps to ensure that officers and employees comply with these obligations.

7.(1) All contractors and agents must act at all times with integrity and honesty

- (a) in their dealings with the Nation; and
- (b) in their dealings with any third party when the contractor or agent is representing or acting on behalf of the Nation.

(2) All contractors and agents must ensure that each of their employees or agents, who are engaged to perform duties or functions under the contract with the

Nation, are informed of their obligations under this regulation and must take steps to ensure that these employees or agents comply with these obligations.

Avoidance of Conflicts of Interest

- 8.(1) All persons referenced in section 3 must
- (a) avoid conflicts of interest;
 - (b) 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; and
 - (c) not be involved in any transaction, decision or matter where they are in a conflict of interest, subject to section 13.

PART III

DISCLOSING AND RESOLVING CONFLICTS OF INTEREST

Disclosure of Conflicts of Interest – Councillors, Board Members and Committee Members

9.(1) If a Councillor, Board member or committee member believes that they are or may be in a conflict of interest, that person must disclose the nature and extent of the conflict of interest to the Council as soon as the person learns of the conflict of interest, whether or not the transaction, decision or matter in question has already been decided or concluded.

(2) Notwithstanding subsection (1), if it is not possible for the Councillor, Board member or committee member to disclose the conflict of interest to the Council in a timely manner, that person must disclose the conflict of interest to the director of operations, who will keep a record of the disclosure in accordance with section 12.

(3) If a Councillor, Board member or committee member is in doubt as to whether they are in a conflict of interest, that person must disclose the issue to the Council and request the Council to make a decision on whether there is a conflict of interest.

(4) After declaring a conflict of interest, the Councillor, Board member or committee member must leave any part of a Council, Board or committee meeting, as the case may be, where the circumstances in which that person has a conflict of interest are being discussed or voted on.

(5) The minutes of a Council, Board or committee meeting, as the case may be, must record the person's disclosure under subsection (1) or (3) and note the person's absence from the meeting when the circumstances in which the person has a conflict of interest were being discussed or voted on.

(6) A Councillor, Board member or committee member must not influence or attempt to influence in any way before, during or after a Council, Board or committee meeting, as the case may be, any discussion or vote on any decision respecting the circumstances in which the person has a conflict of interest.

(7) Where, as a result of a conflict of interest, a quorum of a committee can never be established, the matter must be brought before the Council.

(8) Where, as a result of a conflict of interest, a quorum of the Council can never be established, the matter must be brought before a meeting of the members of the Nation.

Undisclosed Conflicts of Interest of Councillors

10.(1) If a Councillor has reason to believe that another Councillor is or may be in a conflict of interest 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 and the Councillor does not acknowledge the conflict of interest and take the actions required under section 9, the Council must determine whether the Councillor has a 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 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 subsections 9(4)-(6).

Disclosure of Conflict of Interest – Officers, Employees, Contractors and Agents

11. If an officer, employee, contractor or agent believes they are or may be in a conflict of interest,

(a) the officer, employee, contractor or agent must disclose the circumstances as soon as practical to the director of operations or, in the case of the director of operations, to the Chair; and

(b) the officer, employee, contractor or agent must refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the Chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Record of Disclosures

12. The director of operations must establish and maintain a register of all information disclosed or determined under sections 9, 10 or 11.

Resolution

13.(1) Notwithstanding section 8, the Council may, by resolution, approve a transaction, decision or matter that is the subject of a conflict of interest where

- (a) the Councillor, Board member, officer, employee, committee member, contractor or agent has complied with this Part; and
- (b) the Council has determined that the transaction, decision or matter is fair and reasonable.

PART IV

GIFTS AND BENEFITS

Gifts and Benefits

14. A person referenced in section 3 must not solicit, receive or accept a gift or benefit where such action could reasonably be inferred to influence that person in the exercise of that person's powers or in the discharge of that person's duties or functions.

Gifts to Councillors, Board Members, Officers, Employees and Committee Members

15.(1) Notwithstanding section 14, where a gift or benefit is given

- (a) to a Councillor in their capacity as a Councillor, the Councillor must advise the Council and the gift must become the property of the Nation, or
- (b) to a Board member, officer, employee or committee member in their capacity as a Board member, officer, employee or committee member, that person must
 - (i) advise the director of operations, or
 - (ii) in the case of the director of operations, advise the Chair,

and the gift must become the property of the Nation.

(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 that person's position,
 - (ii) normal exchanges common to business relationships, or
 - (iii) normal exchanges common at public events of the Nation or of related bodies,
- (b) is of nominal value, or
- (c) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the Nation to another person.

16.(1) A contractor or agent must not attempt to obtain preferential treatment from the Nation by offering gifts or benefits that a Councillor, Board member, officer, employee or committee member is prohibited from accepting under this regulation.

**PART V
BUSINESS**

Competition with the Nation’s Businesses

17.(1) A person referenced in section 3 must not, during the term of their office, appointment, contract or employment, engage either directly or indirectly in any manner as a partner, director, shareholder, advisor, employee or in any other capacity, in any business similar to one carried out by the Nation or by a related body without first

- (a) complying with the provisions of this regulation; and
- (b) obtaining a resolution, in accordance with section 13, that approves of that person’s involvement in the business.

Business and Investment Opportunities

18. A Councillor, Board member, officer, employee or committee member must not take advantage of a business or investment opportunity being considered by the Nation or by a related body, unless the Council has clearly determined not to pursue the opportunity and the opportunity is subsequently made available to all members of the Nation.

19. A contractor or agent must not take advantage of a business or investment opportunity being considered by the Nation, and of which the contractor or agent becomes aware while performing services for the Nation, unless the Nation has clearly determined not to pursue the opportunity.

**SQUAMISH
REAL PROPERTY ASSESSMENT LAW**

[Effective December 17, 2010]

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Whereas section 5 of the *First Nations Fiscal and Statistical Management Act* (Canada) permits the council of a first nation to make certain laws including laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

NOW, THEREFORE, the Council of the Squamish Nation enacts as follows:

PART 1 INTERPRETATION

Short title

1. This Law may be cited as the *Squamish Real Property Assessment Law*.

Definitions

2.(1) In this Law:

“Act” means an Act of Parliament or an Act of the Legislative Assembly of the Province, whether referred to as a statute, code or by any other name;

“agent” means a person who has written authority to act for a party;

“applicable land registers” includes the Reserve Land Register, surrendered and Designated Lands Register, First Nations Land Register, FNCIDA Land Register, Squamish Nation Land Register and the registers maintained in the land title office;

“appraiser” means a property valuator engaged by the assessor or appointed by Council under this Law;

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

“assessed value” means the value of land or improvements, or both land and improvements, determined by the assessor under section 26, 27, 28 or 32;

“assessment” means a valuation and classification of property;

“Assessment Notice” means a notice containing at least the information set out in section 6 of Schedule A-2;

“Assessment Review Board” means the Squamish Nation Assessment Review Board established under section 16(1);

- “assessment roll” includes a revised assessment roll and a supplementary assessment roll;
- “assessment roll number” means the alphanumeric identifier described as an assessment roll number on an assessment roll and used to identify a particular property;
- “assessor” means the person appointed as the assessor for the Squamish Nation under section 14(1);
- “British Columbia Assessment Authority” means the corporation known as the “British Columbia Assessment Authority” continued under the *Assessment Authority Act* (British Columbia);
- “chairperson” means the person appointed as the chairperson of the Assessment Review Board under section 19(1);
- “complainant” means a person who commences an appeal of an assessment under Part 8 of this Law;
- “council” means a council within the meaning of that term as used in the *Indian Act* (Canada);
- “Council” means the council of the Squamish Nation, or a successor to that council;
- “Councillor” means a member of Council;
- “Department Head (Finance)” means the person appointed as the Department Head (Finance) of the Squamish Nation under Squamish law or by Council;
- “enactment” includes an Act, a regulation and a Squamish law;
- “Executive Operating Officer (Governance)” means the person appointed as the Executive Operating Officer, Intergovernmental Relations, Natural Resources and Revenues under Squamish law or by Council;
- “Executive Operating Officer (Programs)” means the person appointed as the Executive Operating Officer, Programs and Services, under Squamish law or by Council;
- “expenditure law” means an expenditure law enacted under section 5(1)(b) of the *First Nations Fiscal and Statistical Management Act* (Canada);
- “First Nations Land Register” means the First Nations Land Register established under the *First Nations Land Registry Regulations* made under the *First Nations Land Management Act* (Canada);
- “FNCIDA Land Register” means a land register established under a regulation made under the *First Nations Commercial and Industrial Development Act* (Canada) in which reserve lands are registered;
- “function” includes a responsibility, duty and obligation;
- “Her Majesty” means Her Majesty the Queen in right of Canada;

“highway” includes a street, road, lane, bridge, viaduct and any other way open to the use of the public, but does not include a private right of way on private property;

“improvements” means any building, fixture, structure or similar thing constructed or placed on or in land, or water over land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in this definition by subsection (2):

- (a) production machinery;
- (b) anything intended to be moved as a complete unit in its day to day use;
- (c) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand;

“interest” includes any legal or beneficial right, title, estate or interest;

“interest holder” means a person who has an interest in, or is an occupier of, land or improvements, or both;

“land” means land, or an interest in land, in the reserve, including rights to occupy, possess or use land in the reserve, and includes

- (a) land covered by water,
- (b) quarries, and
- (c) sand and gravel,

but does not include coal or minerals;

“land title office” means the Vancouver Land Title Office established under the *Land Title Act* (British Columbia);

“legal description” means a description sufficient to describe a property for the purpose of its registration in the Reserve Land Register, Surrendered and Designated Lands Register, First Nations Land Register, FNCIDA Land Register, Squamish Nation Land Register or the land title office;

“licence” includes a licence as defined in the *First Nations Land Management Act* (Canada);

“local revenue account” has the same meaning as in the *First Nations Fiscal and Statistical Management Act* (Canada);

“majority” means more than 50%;

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

- (a) to be moved from one place to another by being towed or carried, and
- (b) to provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,

(iii) accommodation for any person other than those referred to in subparagraph (i) and (ii),

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities,

unless exempted under Part 3 of the *Squamish Real Property Taxation Law*;

“manufactured home park” means land used or occupied by a person for the purpose of

(a) providing space for the accommodation of one or more manufactured homes, and

(b) imposing a charge, fee or rental for the use of that space;

“member of the Squamish administration” means a person appointed to or designated to act in a staff position of the Squamish Nation established under Squamish law or by Council, including the position of a Squamish officer;

“municipality” means a municipality as defined in the *Interpretation Act* (British Columbia);

“named reserves” means

(a) Aikwucks Indian Reserve No. 15,

(b) Capilano Indian Reserve No. 5,

(c) Cheakamus Indian Reserve No. 11,

(d) Chekwelp Indian Reserve No. 26,

(e) Chekwelp Indian Reserve No. 26A,

(f) Chuckchuck Indian Reserve No. 8,

(g) Defence Island Indian Reserve No. 28,

(h) Kaikalahun Indian Reserve No. 25,

(i) Kitsilano Indian Reserve No. 6,

(j) Kowtain Indian Reserve No. 17,

(k) Kwum Kwum Indian Reserve No. 28A,

(l) Mission Indian Reserve No. 1,

(m) Poquiosin and Skamain Indian Reserve No. 13,

(n) Poyam Indian Reserve No. 9,

(o) Schaltuuch Indian Reserve No. 27,

(p) Seaichem Indian Reserve No. 16,

(q) Seymour Creek Indian Reserve No. 2,

(r) Skowishin Indian Reserve No. 7,

- (s) Skowishin Graveyard Indian Reserve No. 10,
- (t) Stawamus Indian Reserve No. 24,
- (u) Waiwaikum Indian Reserve No. 14,
- (v) Yekwaupsum Indian Reserve No. 18,
- (w) Yekwaupsum Indian Reserve No. 19, and
- (x) Yookwitz Indian Reserve No. 12,

of the Squamish Nation;

“natural resource licence” means a licence for the primary purpose of extracting or harvesting a natural resource;

“Notice of Appeal” means a notice containing the information set out in Schedule A-7;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule A-4;

“Notice of Hearing” means a notice containing the information set out in Schedule A-9;

“occupier” means

- (a) a person who, if a trespass has occurred, is entitled to maintain an action for trespass,
- (b) a person in possession of land in the reserve that is held under a lease, licence, agreement, easement or other record from Her Majesty or the Squamish Nation, or who simply occupies the land,
- (c) a person in possession of land in the reserve that is held under a lease, licence, agreement, easement or other record from a person who is exempted from taxation under the *Squamish Real Property Taxation Law*, another Squamish local revenue law or any Act that applies to land in the reserve, or who simply occupies the land, or
- (d) in relation to land that in ordinary conditions
 - (i) is covered by non-tidal water, or
 - (ii) sometime or always during a calendar year is covered by tidal water,
 a person who is entitled under a lease, licence, agreement, easement or other record to possess or occupy, or who simply occupies, the land, the water covering the land or the surface of the water covering the land;

“parcel” means a lot, block, or other area in which real property is held or into which real property is subdivided and includes the right or interest of an occupier of reserve land but does not include a highway or portion of a highway;

“person” includes an individual, a partnership, syndicate, association, corporation, municipality, government or any agency or political subdivision thereof and the agent and trustee of a person;

“power” includes a right, privilege and authority;

“production machinery” means any

- (a) engine,
- (b) motor, or
- (c) machine

used to manufacture, process, repair or convey a product;

“property” includes land and improvements;

“property class” means a class of property established under section 25(1);

“Province” means the province of British Columbia;

“records” includes books, documents, laws, Council resolutions, maps, drawings, photographs, letters, lists, vouchers, reports, studies, papers and any other thing on which information is recorded or stored by graphic, electronic, mechanical or other means;

“registered” and “registration”, in relation to property, means registered in the books of

- (a) the Reserve Land Register, the Surrendered and Designated Lands Register, the First Nations Land Register, the FNCIDA Land Register, the Squamish Nation Land Register or any other register maintained by or for the Squamish Nation in which reserve lands, interests in reserve lands, or rights to occupy, possess or use reserve lands are recorded, or
- (b) the land title office;

“regulation” includes a regulation, order, rule, form, tariff of costs or fees, proclamation, letters patent, commission, warrant, law or other instrument issued, made, established or prescribed

- (a) in the execution of a power conferred by or under the authority of an Act or a Squamish law, or
- (b) by or under the authority of the Council, the Governor General in Council of Canada or of the Lieutenant Governor in Council of the Province;

“representative” includes legal counsel or an agent;

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Squamish Nation, and that are within the boundaries of a named reserve, including

- (a) designated lands and conditionally surrendered lands, and
- (b) lands that are subject to a Squamish Land Code;

“Reserve Land Register” means the Reserve Land Register kept by the Department of Indian Affairs and Northern Development under section 21 of the *Indian Act* (Canada);

- “residential building” means a building used or designed to be used in whole or in part for residential purposes and includes an associated outbuilding of and other improvements to a building used or designed to be used in whole or in part for residential purposes, but does not include a floating manufactured home;
- “resolution” means, in relation to Council, a formal motion which, at a properly constituted meeting of Council with a quorum present, is moved by a Councillor, seconded by another Councillor and passed by a majority of the Councillors who vote on the motion;
- “revised assessment roll” means the assessment roll as amended under section 47, 51 and 80(1);
- “Schedule” means a Schedule to this Law;
- “secretary” means the person appointed as the secretary for the Assessment Review Board under section 20(1);
- “Squamish administration” means the staff positions of the Squamish Nation established under Squamish law or by Council, including the position of Surveyor of Taxes and all employees referred to in section 12;
- “Squamish Land Code” means a land code adopted by the Squamish Nation under the *First Nations Land Management Act* (Canada) and in force;
- “Squamish law” includes this Law and any other law, including any by-law or code, of the Squamish Nation enacted by Council or approved by Squamish members, and in force, under authority of the *Indian Act* (Canada), the *First Nations Land Management Act* (Canada), the *First Nations Fiscal and Statistical Management Act* (Canada) or any other federal or provincial law;
- “Squamish local revenue law” means a law made by the Council under section 5(1) of the *First Nations Fiscal and Statistical Management Act*, including this Law and the *Squamish Real Property Taxation Law*;
- “Squamish member” means a member of the Squamish Nation under the *Squamish Nation Membership Code*;
- “Squamish Nation” means the body of people who comprise the entity also known as the Squamish Band of Indians under the *Indian Act* (Canada) and for whose use and benefit in common reserve lands have been set apart by Her Majesty;
- “Squamish Nation Land Register” means the records kept by the Squamish Nation Department of Lands in which are listed or filed particulars in respect of property including particulars in respect of property not listed or filed in the Reserve Land Register, the Surrendered and Designated Lands Register, the First Nations Land Register, the FNCIDA Land Register or the land title office;
- “Squamish officer” means the Executive Operating Officer (Governance), the Executive Operating Officer (Programs), the Department Head (Finance) or

any other member of the Squamish administration designated as a department head under Squamish law or by Council;

“supplementary assessment roll” means an assessment roll under section 49;

“Surrendered and Designated Lands Register” means the Surrendered and Designated Lands Register maintained by the Department of Indian Affairs and Northern Development under section 55(1) of the *Indian Act* (Canada);

“Surveyor of Taxes” means the person appointed as the Surveyor of Taxes for the Squamish Nation under section 10(1);

“Tax Notice” has the same meaning as in the *Squamish Real Property Taxation Law*;

“telecommunications” includes land and improvements used or held for the purposes of, or for purposes ancillary to, the business of a telecommunications common carrier that operates a telephone system, data telecommunications network or cable television undertaking, but does not include the land and improvements in respect of a telecommunications common carrier that is a radio or television broadcasting or rebroadcasting undertaking;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation as referred to in section 37(2);

“trustee” includes a personal representative, representative under the *Representation Agreement Act* (British Columbia), guardian, committee, receiver and any person having or taking on himself or herself the possession, administration or control of property affected by any express trust, or having, by law, the possession, management or control of the property of a person under a legal disability.

(2) Without limiting the definition of “improvements” in subsection (1), the following things are deemed to be included in that definition unless excluded from the definition for “improvements” in the *Assessment Act* (British Columbia) by regulation under that Act:

- (a) anything that is an integral part of a building or structure and is intended to serve or enhance the building or structure, including elevators, escalators and systems for power distribution, heating, lighting, ventilation, air conditioning, communications, security and fire protection;
- (b) any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, green houses and cooling towers;
- (c) any lighting fixtures, paving and fencing;
- (d) any
 - (i) piling, retaining walls and bulkheads, and
 - (ii) water system, storm drainage system and industrial or sanitary sewer system,

the value of which is not included by the assessor in the value of the land;

- (e) any foundations, such as footings, perimeter walls, slabs, pedestals, piers, columns and similar things, including foundations for machinery and equipment;
- (f) any pipe racks, tending platforms, conveyor structures and supports for machinery and equipment, including structural members and comprising tressels, bents, trusts and joist sections, stringers, beams, channels, angles and similar things;
- (g) any aqueducts, dams, reservoirs, and artificial lagoons and any tunnels other than mine workings;
- (h) any roads, air strips, bridges, trestles and towers, including ski towers;
- (i) any mains, pipes or pipe lines for the movement of fluids or gas,
- (j) any track in place, including railway track in place;
- (k) 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, re - broadcasting, 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;
- (l) any vessels, such as tanks, bins, hoppers and silos, with a capacity prescribed with a capacity that is the same as that prescribed by regulation under the *Assessment Act* (British Columbia) for like vessels, and any structure that is connected to those vessels;
- (m) docks, wharves, rafts and floats;
- (n) floating homes and any other floating structures and devices that are used principally for purposes other than transportation;
- (o) that part of anything referred to in paragraphs (a) to (n) or of any building, fixture, structure or similar thing that, whether or not completed, or capable of being used for the purpose for which it is designed,
 - (i) is being constructed or placed, and
 - (ii) is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things.

Manufactured home an improvement

3. Without limiting the definition of “improvements” in section 2(1), a manufactured home is deemed to be included in that definition.

Rules of interpretation in Squamish local revenue laws

4. In this and every other Squamish local revenue 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 expression have corresponding meanings;
- (d) words referring to the assessor, a Squamish officer, the Surveyor of Taxes or member of the Assessment Review Board, including the chairperson, by name of office or otherwise also apply to any person delegated to act in the officer's place under a Squamish law or to any person designated by the Council to act in the officer's place;
- (e) the expression "must" is to be construed as imperative, and the expression "may" as permissive;
- (f) unless otherwise clear from the context, the expression "includes" means "includes, but is not limited to", and the expression "including" means "including, but not limited to";
- (g) a reference to an enactment includes every amendment to it, every regulation made under it and any law enacted in substitution for it or in replacement of it;
- (h) the title, and the preamble, if any, are part of the local revenue law and are intended to assist in explaining its meaning and object;
- (i) an explanatory memorandum, table of contents, heading to a part, division, section or other portion, reference after a part, division, section or other portion, footnote or endnote is not part of the local revenue law and must be considered to have been added only for convenience of reference;
- (j) unless otherwise provided in the local revenue law, each schedule attached to the local revenue law forms part of the local revenue law to which it is attached;
- (k) the local revenue law must be construed as always speaking;
- (l) if a provision of the local revenue law is expressed in the present tense, the provision applies to the circumstances as they arise;
- (m) a finding by a court of competent jurisdiction that a provision of the local revenue law is void or invalid does not affect or bear upon the validity or invalidity of any other provision of the local revenue law or the local revenue law as a whole;
- (n) the local revenue 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 objects.

Calculation of time in Squamish local revenue laws

5. In this and every other Squamish local revenue law, time must be calculated in accordance with the following rules:

- (a) if 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) if 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) if 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) if a time is expressed to begin after or to be from a specified day, the time does not include that day;
- (e) if anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Scope and application

- 6. This Law applies to all land and improvements in the reserve.

PART 2

ADMINISTRATION

Division 1 – Council Authorities

Council acts by resolution

- 7. Council must exercise its powers and carry out its functions under Squamish local revenue laws by Council resolution.

Council orders, directions and rules

- 8.(1) Council may establish policies and procedures, give directions, issue orders and make rules relating to the administration of any Squamish local revenue law by the Squamish administration.

- (2) Council must not establish policies or procedures, give directions, issue orders or make rules relating to the administration of any Squamish local revenue law that are in conflict with a Squamish local revenue law or the *First Nations Fiscal and Statistical Management Act* (Canada).

Agency of First Nations Financial Management Board

- 9.(1) In this section “First Nations Financial Management Board”, “local revenues”, and “third-party management” have the same respective meaning as in the *First Nations Fiscal and Statistical Management Act* (Canada).

- (2) Despite any other provision of this or of any other Squamish law, if the First Nations Financial Management Board gives notice to the Squamish Nation that third-party management of the Squamish Nation’s local revenues is required, the First Nations Financial Management Board may act as agent of the Squamish Nation to fulfill any of the powers and obligations of the Council under

- (a) any laws made by Council under section 5(1)(a) of the *First Nations Fiscal and Statistical Management Act* (Canada), and
- (b) the *First Nations Fiscal and Statistical Management Act* (Canada).

Division 2 – Surveyor of Taxes and Additional Employees

Appointment of Surveyor of Taxes

10.(1) Council must appoint a person as the Surveyor of Taxes for the Squamish Nation.

(2) The Surveyor of Taxes reports to the Executive Operating Officer (Governance).

Functions of Surveyor of Taxes

11.(1) The Surveyor of Taxes must administer all Squamish local revenue laws and, for certainty, is the person responsible for the administration of the Squamish Nation’s property taxation laws for the purposes of regulations made under the *First Nations Fiscal and Statistical Management Act* (Canada).

(2) Without limiting subsection (1), the Surveyor of Taxes must carry out

- (a) the functions of the Surveyor of Taxes under every Squamish local revenue law including this Law and the *Squamish Real Property Taxation Law*, and
- (b) such other functions as Council may from time to time assign to the Surveyor of Taxes.

(3) With the prior written consent of the Executive Operating Officer (Governance), the Surveyor of Taxes may in writing assign to another member of the Squamish administration the performance of any of the functions of the Surveyor of Taxes under this Law or under any other Squamish law, other than the power to assign under this subsection.

Additional staff and administrative procedures

12. Council may hire additional employees that it considers necessary to carry out the purposes of any Squamish local revenue law, fix their remuneration and designate their functions and powers.

Compliance with Council policies, procedures, directions orders and rules

13. Members of the Squamish administration must, in carrying out their functions and exercising their powers under Squamish local revenue laws, comply with policies and procedures established, directions given, orders issued and rules made by Council under section 8.

Division 3 – Assessor

Assessor appointment

14.(1) Council must appoint a person as the assessor for the Squamish Nation to undertake assessments of assessable property in accordance with this Law.

(2) An assessor must be qualified to assess real property for taxation purposes in the Province.

(3) The assessor must be paid remuneration, and receive such other benefits and be subject to the terms and conditions of employment or of a contract of or for service or otherwise, as may be determined by the Council.

(4) Without limitation, Council may

(a) appoint an assessor under subsection (1) who is also duly appointed as an assessor under the *Assessment Authority Act* (British Columbia), and

(b) obtain such materials and services in respect of assessment of land or improvements, or both, or any other matter under this Law or any other Squamish law as Council considers appropriate, from the British Columbia Assessment Authority, under a contract of service or otherwise.

Assessor duties

15.(1) The assessor must

(a) perform the functions required of the assessor under this Law and any other Squamish law,

(b) carry out policies consistent with this and any other Squamish law respecting assessment or taxation,

(c) develop and administer a complete system of property assessment consistent with the relevant sections of the *First Nations Fiscal and Statistical Management Act* (Canada) and with this Law and any other Squamish law,

(d) make reports and recommendations to the Council respecting any matter that the assessor considers advisable in carrying out the purposes of this and any other Squamish law,

(e) ensure the preparation and completion of assessment rolls as required by this and any other Squamish law, and

(f) perform such other functions as may be required to effectively implement and administer this and any other Squamish law, when so directed by Council.

(2) The assessor may appoint appraisers and other employees necessary to give effect to this Law, fix their remuneration, designate their functions and powers, and supervise their activities.

Division 4 – Assessment Review Board

Assessment Review Board

16.(1) A board, to be known as the Squamish Nation Assessment Review Board, is established to hear and determine appeals and assessor recommendations on the annual assessments of land and improvements located in the reserve.

(2) The Assessment Review Board consists of three members.

(3) Council must appoint the members of the Assessment Review Board.

(4) At least one member of the Assessment Review Board must be a member of the law society of British Columbia.

(5) At least one member of the Assessment Review Board must have experience in assessment reviews in British Columbia.

(6) The term of office for a member of the Assessment Review Board is three years.

(7) A member of the Assessment Review Board may be reappointed as a member.

(8) If a member of the Assessment Review Board is absent or incapacitated for an extended period of time or expects to be absent for an extended period of time, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to full duty or the member's term expires, whichever comes first.

(9) The appointment of a person to replace a member of the Assessment Review Board under subsection (8) is not affected by the member returning to a less than full duty.

(10) A member of the Assessment Review Board must, before beginning to carry out their functions under this Law, take and subscribe, before a notary public or a commissioner for taking oaths, an oath or affirmation in the form set out in Schedule A-1 and provide the subscribed oath or affirmation to the Surveyor of Taxes.

Conflicts of interest

17.(1) A person may not serve as a member of the Assessment Review Board if they

- (a) are a Councillor or a Chief of the Squamish Nation,
- (b) have a personal or financial interest in the assessable property that is the subject of the appeal,
- (c) are an employee of the Squamish Nation, or
- (d) have financial dealings with the Squamish Nation that may reasonably
 - (i) give rise to a conflict of interest, or
 - (ii) impair their ability to deal fairly and impartially with an appeal as required under this Law.

(2) For the purpose of subsection (1)(b), being a Squamish member does not in itself constitute a personal or financial interest in assessable property.

Remuneration and reimbursement

18.(1) The Squamish Nation must

- (a) remunerate the chairperson, including a replacement chairperson, for carrying out his or her functions under this Law, at the hourly rate of \$350.00,
 - (b) remunerate the other two members of the Assessment Review Board, including replacement members, for carrying out their functions under this Law, at the per diem rate of \$525.00, and
 - (c) reimburse members of the Assessment Review Board, including replacement members, for reasonable and necessary travel and out of pocket expenses necessarily incurred in carrying out their functions under this Law.
- (2) Council may establish rules governing
- (a) the calculation of remuneration payable to members of the Assessment Review Board, and
 - (b) reimbursements under subsection (1)(b).

Chairperson

19.(1) Council must appoint one member of the Assessment Review Board as chairperson of Assessment Review Board.

(2) A member of the Assessment Review Board may be reappointed as chairperson.

- (3) The chairperson 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, consistent with this Law, to be followed at hearings,
 - (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken, and
 - (e) preside at meetings of the Assessment Review Board.

(4) The Assessment Review Board must designate one of their members to act as chairperson during any absence or incapacity of the chairperson.

Secretary

20.(1) The chairperson may appoint a person as the secretary for the Assessment Review Board.

(2) The secretary is not required to be a member of the Assessment Review Board and, if not a member, is required to attend only those meetings of the Assessment Review Board that the chairperson requests the secretary to attend.

(3) Minutes must be drawn up for all meetings of the Assessment Review Board by the secretary or, if no secretary is appointed or the secretary is not present at a meeting, by a member of the Assessment Review Board, and the finalized

minutes must be signed as correct by the person who took the minutes and by the chairperson or, if the chairperson took the minutes, another member of the Assessment Review Board.

- (4) The secretary or, if no secretary is appointed the chairperson, must
 - (a) enter in a book to be kept for that purpose the minutes of all meetings of the Assessment Review Board,
 - (b) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board, and
 - (c) fulfill such other functions as directed by the chairperson or the Assessment Review Board.

Removal from office

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 offence under the *Criminal Code*,
- (b) fails to attend three consecutive hearings of the Assessment Review Board, or
- (c) fails to perform any of his or her functions under this Law in good faith and in accordance with the terms of this Law.

Duty to act honestly and impartially

22. In performing their functions 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 any information obtained as a member except in the proper performance of those functions.

PART 3

VALUATION

Property assessment

- 23.(1)** The assessor must assess all land and improvements in the reserve
- (a) that are subject to taxation under the *Squamish Real Property Taxation Law*,
 - (b) for which grants-in-lieu of taxes may be received by the Squamish Nation, or
 - (c) that, although not required to be assessed under paragraph (a) or (b), the Council directs the assessor to assess.

(2) Despite this or any other Squamish law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (British Columbia) are exempt from assessment.

(3) For certainty, land or improvements, the interest in which is held by or on behalf of a person who is exempted from taxation under the *Squamish Real Property Taxation Law* and which is held or occupied otherwise than by or on behalf of the exempted person must be entered on the assessment roll in the name of an interest holder who is not exempted from taxation under the *Squamish Real Property Taxation Law*, whose interest must be valued at the actual value of the land and improvements determined by the assessor under section 26, 27, 28 or 32.

Valuation and status dates

24.(1) For the purpose of determining the assessed value of property for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

(2) The assessed value of property for an assessment roll is to be determined as if on the valuation date

(a) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date, and

(b) the permitted use of the property and of all properties were the same as on October 31 following the valuation date.

(3) Subsection (2)(a) does not apply to property referred to in section 48(2)(b), (c) or (d).

(4) The assessed value of property referred to in section 48(2)(b), (c) or (d) for an assessment roll is to 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.

Property classes

25.(1) Council 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 *Squamish Real Property Taxation Law*.

(2) The classification for each property class must be determined using the corresponding provincial classification rules.

(3) Despite subsection (2), Class 7 (Forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act* (Canada) or a natural resource licence to cut timber has been issued under a Squamish Land Code.

(4) The assessor must assess property according to the property classes established under this Law.

Valuation for purposes of assessment

26.(1) In this section:

“actual value” means the market value of land and improvements, determined as if the land and improvements were owned in fee simple off reserve and without any reduction in value attributable to reserve status;

“reserve” means reserve within the meaning of the *Indian Act* (Canada).

(2) Land and improvements must be assessed at their actual value.

(3) The assessor must determine the actual value of land and improvements and must enter the actual value of the land and improvements in the assessment roll.

(4) In determining actual 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 comparable land and improvements located off reserve;

(g) economic and functional obsolescence;

(h) any other circumstances affecting the value of the land and improvements.

(5) If a lease or other instrument granting an interest in land places a restriction on the use of land or improvements and Her Majesty or the Squamish Nation is the grantor of the interest, the assessor may include the restriction in the factors that he or she considers under subsection (4).

(6) The duration of the interest of the interest holder of land or improvements referred to in subsection (5), or the right of the grantor to terminate that interest, is not a restriction within the meaning of that subsection and must not be included in the factors that the assessor considers under subsection (4).

(7) Without limiting the application of subsections (1) to (6), if an industrial or commercial undertaking, a business or a public utility enterprise is carried on, the land and improvements used by it must be valued as the property of a going concern.

(8) The actual values of land and improvements determined under this section must be set down separately in the assessment roll and on the Assessment Notice, together with the other information required in Schedule A-2.

Special valuation rules for designated port land

27.(1) In this section:

“Class 4” means Class 4 of the property classes referred to in section 25(1);

“designated port land” means land that

- (a) is designated as port land under subsection (3)(a), and
 - (b) is assessed as Class 4.
- (2) Despite section 26,
- (a) the actual value of designated port land is,
 - (i) in respect of the first taxation year or that portion of the first taxation year to which this section applies to the designated port land, the actual value prescribed in a resolution referred to in subsection (3), and
 - (ii) in respect of any subsequent taxation year, the actual value as determined in accordance with subsection (3) and section 32, and
 - (b) the assessor must enter the actual value of designated port land determined under paragraph (a) on the assessment roll.
- (3) On written recommendation of the Province, Council may in a Council resolution delivered to the assessor
- (a) designate land identified by the assessment roll number as port land,
 - (b) prescribe the actual value for designated port land for a taxation year designated in the resolution, and
 - (c) establish rates, formulas, rules or principles for determining the actual value of designated port land, including providing for the use of a consumer price index published by Statistics Canada under the *Statistics Act* (Canada) and any matters respecting the use of a consumer price index
- (4) A designation under subsection (3)(a)
- (a) is to be by assessment roll number, and
 - (b) applies to the land that
 - (i) is identified by the assessment roll number, and
 - (ii) is assessed as property in Class 4.
- (5) For certainty, after consultation with the Province, Council may amend, replace or revoke a resolution referred to in subsection (3).
- (6) Subject to subsection (7), in order to be effective for a taxation year, a resolution referred to in subsection (3) must be delivered to the assessor on or before October 31 in the preceding year.
- (7) If land
- (a) is included in a supplementary roll under section 49, and
 - (b) is designated under subsection (3)(a),
- the designation, regardless of when the resolution referred to in subsection (3)(a) is delivered to the assessor, is effective for that portion of the taxation year on and after the date that the assessor made the entry on the supplementary roll.

Special valuation rules for utility and railway property

28.(1) In this section “utility and railway property” means property that, if located off reserve, would be subject to section 21 of the *Assessment Act* (British Columbia).

(2) Despite section 26, the assessor must determine the actual value of utility and railway property in accordance with section 21 of the *Assessment Act* (British Columbia) and must enter the actual value of utility and railway property, as so determined, on the assessment roll.

Occupiers of railway land

29.(1) If any parcel liable to assessment is land that a railway is the interest holder of and part of it is leased or otherwise held or occupied by a person other than the railway, that part must be treated under this Law as a separate parcel and a separate entry made on the assessment roll in respect of the land or improvements or both.

(2) If part of a parcel of land that a railway is the interest holder of is treated as a separate parcel under subsection (1), the remainder of the parcel must be treated under this Law as a separate parcel and a separate entry made on the assessment roll in respect of the land or improvements or both.

(3) The actual value of land or improvements, or both, referred to in subsection (1) or (2) must be determined under section 26.

(4) If the whole of any parcel of land that a railway is the interest holder of is liable to assessment and is leased or otherwise held or occupied by a person other than the railway or a part of a parcel is assessed under subsection (1), an interest holder may give written notice, with full particulars of the duration of the lease or other holding or occupation, to the assessor and request that copies of all assessment and Tax Notices issued during the duration of the lease be sent to the lessee.

(5) After receiving a notice under subsection (4), the assessor must enter the name and address of the lessee or other interest holder on the assessment roll.

Joint interests

30. If two or more persons are interest holders of land or improvements or both, that land or improvements or both may be assessed in the name of any of those persons or in the names of any two or more of those persons jointly.

Assessment of an improvement on land under other ownership

31.(1) A structure, aqueduct, pipe line, tunnel, bridge, dam, reservoir, road, storage tank, transformer, or substation, pole lines, cables, towers, poles, wires, transmission equipment or other improvement, that extends over, under or through land may be separately assessed to the person having an interest in, maintaining, operating or using it, despite that some other person may have an interest in the land.

(2) Each individual residential building located on a land cooperative or multi-dwelling leased parcel, as those terms are defined in the *Home Owner Grant Act* (British Columbia), must be separately assessed.

Provincial assessment legislation otherwise applies

32. Except as otherwise provided in this Law, for the purposes of assessing property 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 in the Province by assessors appointed under the *Assessment Authority Act* (British Columbia) for conducting assessments off of reserve.

PART 4

REQUESTS FOR INFORMATION AND INSPECTIONS

Assessor includes employees

33. In this Part “assessor” includes the assessor and any appraiser or other employee of the assessor who is authorized by the assessor.

Requests for Information

34.(1) The assessor may deliver a Request for Information substantially in the form set out in Schedule A-3, to an interest holder or a person who has disposed of assessable property, and that person must provide to the assessor, within 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 is not bound by the information provided under subsection (1) and may in all cases assess the property based on the information available to him or her.

Inspections

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

(2) If 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, substantially in the form set out in Schedule A-4, 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 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 days after the day on which the notice is postmarked,

(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.

(5) If 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 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

(a) 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, and

(b) if the assessable property includes land upon which a manufactured home park is located, must be furnished by the occupant with full information respecting the interest holder of each manufactured home in the manufactured home park.

PART 5

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment roll and Assessment Notice – required information

36. An assessment roll and the Assessment Notice must each be prepared as and contain the information specified in Schedule A-2.

Completion of new assessment roll – December 31

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

(2) Subject to this Law, an assessment roll completed under subsection (1) is the assessment roll for the purpose of taxation during the calendar year following completion of that roll.

(3) When completing an assessment roll, the assessor must use the information contained in the applicable land registers, as those records stood on November 30 of the year in which the assessment roll is completed.

(4) In the case of a parcel of land for which no applicable land register description is available, the assessor must use the best description available to the assessor.

(5) The assessor must exercise reasonable care in obtaining and setting down the address of an interest holder and must more particularly adopt the following alternatives in the order named:

- (a) the address known to the assessor;
- (b) the address as it appears in the application for registration or otherwise, in his or her discretion, any of the applicable registers.

(6) If the address of the interest holder of the land is not known to the assessor or is not recorded in an applicable land register, the assessor must set down the address of the interest holder as the post office situated nearest the land in question.

Splitting and grouping of parcels

38. If a building or other improvement extends over more than one parcel of land, those parcels, if contiguous, may be treated by the assessor as one parcel and assessed accordingly.

Completion of a revised assessment roll – March 31

39. Without limiting the assessor's powers and functions in respect of assessment rolls under this Law, no later than March 31 after certification of the assessment roll completed under section 37, the assessor must

- (a) modify a copy of the assessment roll completed under section 37 to reflect all amendments to the roll made under sections 47, 51 and 80(1) to the date of modification,
- (b) date and initial each modification made under paragraph (a), and
- (c) prepare a revised assessment roll and, for certainty, certify the revised assessment roll under section 41 and deliver the revised assessment roll under section 40, to
 - (i) the Squamish Nation in care of the Surveyor of Taxes, and
 - (ii) the chairperson.

Delivery of assessment roll to the Squamish Nation

40. Subject to section 41, the assessor must deliver a copy of the following, as soon as it becomes available, to the Squamish Nation in care of the Surveyor of Taxes:

- (a) the assessment roll completed under section 37;
- (b) a revised assessment roll.

Certification of assessment roll

41. Before their delivery to the Squamish Nation under section 40, the assessor must certify in the form set out in section 6 of Schedule A-2 that the assessment roll completed under section 37 or the revised assessment roll, as the case may be, was completed in accordance with the requirements of this Law.

Validity of assessment roll

42. An assessment roll is, unless changed or amended under section 47, 49, 51 or 80(1),

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

Protection of privacy in assessment roll

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

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

(3) Subsection (1) and (2) do not apply to an assessment roll or record that is supplied to

- (a) the Squamish Nation including the Surveyor of Taxes,
- (b) the Assessment Review Board or a member of the Assessment Review Board,
- (c) a court including the Federal Court of Canada,
- (d) the First Nations Tax Commission for the purposes of a review under section 33 of the *First Nations Fiscal and Statistical Management Act* (Canada) and the *First Nations Tax Commission Review Procedures Regulations* (Canada), or

(e) any other person as required to permit the assessment appeal and other provisions of this Law and the taxation and other provisions of the *Squamish Real Property Taxation Law* applicable in respect of the assessment and taxation of the relevant property to apply.

Chargeholder copy of Assessment Notice

44.(1) An interest holder of a registered charge may, at any time, give written notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request copies of all Assessment Notices and Tax Notices issued during the duration of the charge.

(2) On receipt of a notice and request under subsection (1), the assessor must enter the interest holder's name and address on the assessment roll.

(3) The fee required under section 46(6) does not apply in respect of a request under subsection (1) of this section.

Inspection and use of assessment roll

45.(1) The assessor must maintain the assessment roll.

(2) The assessment roll must be available for public inspection during regular business hours at the office of the assessor.

(3) In addition to inspection under subsection (2), 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 the interest holder or other person.

(4) The assessor may require a person who wishes to inspect the assessment roll at the offices of the assessor to complete a declaration in the form set out in Schedule A-5

(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 subsection (5).

(5) 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.

Assessment Notice

46.(1) On or before December 31 of each year, the assessor must 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) If requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

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

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

(5) If several parcels of land are assessed in the name of the same interest holder at the same value, the Assessment Notice is sufficient if it clearly identifies the property assessed, without giving in full the description of each parcel as it appears on the assessment roll.

(6) The assessor must provide, to any person who requests it and pays the fee of \$6.00, the information contained in the current Assessment Notice sent by the assessor under subsection (1).

(7) Despite section 37, if property is wholly exempt from taxation the assessor need not mail or e-mail an Assessment Notice in respect of that property.

(8) In subsection (9) “lessee” means a lessee holding property under a lease or sublease, other than a registered lease or registered sublease, for a term of one year or more.

(9) After receiving an Assessment Notice for a property included in a class specified for the purpose of section 6(7) of the *Assessment Act* (British Columbia), the interest holder of the property must, on request by a lessee of all or part of the property, promptly deliver a copy of the notice to the lessee.

PART 6

ERRORS AND OMISSIONS IN ASSESSMENT ROLLS

Assessor amendments to completed assessment roll with consent of all affected parties

47.(1) Before March 16 of the year following the completion of the assessment roll under section 37, the assessor may amend an individual entry in the completed assessment roll to correct an error or omission, with the consent of

- (a) all persons named in the assessment roll as an interest holder of the affected property,
- (b) subject to subsection (2), the Surveyor of Taxes on behalf of the Squamish Nation, and
- (c) the complainant, if the complainant is not a person named in the assessment roll as an interest holder of the affected property or the Surveyor of Taxes.

(2) The assessor may amend an individual entry under subsection (1) without the consent of the Surveyor of Taxes under subsection (1)(b) if

- (a) the amendment does not result in a reduction of the assessed value of land or improvements or both from the assessed value in the completed assessment roll by more than \$1,000,000, and
- (b) as soon as practicable after making the amendment the assessor notifies the Surveyor of Taxes of the amendment to the individual entry in the completed assessment roll including the assessment roll number and the amended assessed value of the land or improvements, or both, as the case may be.

Mandatory recommendation of amendments to completed assessment roll

48.(1) Before March 16 of the year following the completion of an assessment roll under section 37, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll for consideration and determination under section 54(a), except those errors or omissions corrected under section 47.

(2) 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 of occupation that occurs after November 30 and before the following January 1 and that is recorded in an applicable land register, before that January 1,
 - (i) land or improvements or both that were not previously liable to taxation become liable to taxation, or
 - (ii) land or improvements or both that were previously liable to taxation cease to be liable 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 home is purchased by the interest holder of land that has been assessed;
- (d) improvements, other than a manufactured home, that are assessable under this Law
 - (i) are substantially damaged or destroyed after October 31 but before the following January 1, and
 - (ii) cannot reasonable be repaired or replaced before the following January 1;
- (e) land or improvements or both that are owned by a railway are leased or are held or occupied by a person other than the railway, and that person's lease, holding or occupation begins or ends after November 30 and before the following January 1;

- (f) land or improvements or both are held or occupied by a person other than Her Majesty, and the interest of the holder or occupier begins or ends after November 30 and before the following January 1.

Supplementary assessment roll

49.(1) If, after the completion of an assessment roll, the assessor finds that any property or anything liable to assessment

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

the assessor must assess the property or thing on a supplementary roll, or further supplementary roll, subject to the conditions of assessment governing the current assessment roll on which the property or thing should have been assessed.

(2) If, after the completion of an assessment roll, the assessor finds that any property or anything liable to assessment

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

the assessor must assess the property or thing on a supplementary roll or further supplementary roll for that year, subject to the conditions of assessment governing the assessment roll on which the property or thing should have been assessed, but only if the failure to assess the property or thing, or the assessment for less than it was liable to be assessed, is attributable to

- (c) an interest holder's failure to disclose,
- (d) an interest holder's concealment of particulars relating to assessable property,
- (e) a person's failure to make a return, or
- (f) a person's making of an incorrect return,

required under this or any other Squamish law.

(3) Despite sections 47, 48, 50 and 80(1), and in addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the year following completion of the assessment roll under section 37, correct errors and omissions in the completed assessment roll by means of entries in a supplementary assessment roll.

(4) The assessor must not make a change or amendment that would be contrary to a change or amendment on the assessment roll directed by the Assessment Review

Board under section 54 or made as a result of a decision of the Federal Court of Canada, Trial Division or an appellate court of competent jurisdiction.

(5) Nothing in subsections (1), (3) or (4) authorizes the preparation of a supplementary roll, or the correction of a roll, for the purpose of changing or updating an assessment roll later than 12 months after that assessment roll is certified.

Provisions applicable to supplementary assessment roll

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

(2) On receipt of a Notice of Appeal under section 53 in respect of a supplementary roll, the assessor must

- (a) record receipt of the notice, and
- (b) if the appeal is not resolved under section 47 or 51 ensure the appeal is brought before the Assessment Review Board at the next sitting of the Board.

PART 7

ASSESSMENT RECONSIDERATION

Request for reconsideration

51.(1) A person named in the assessment roll as an interest holder of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for consideration must be made on one or more of the grounds set out in section 52(1).

(3) A request for reconsideration of an assessment must

- (a) be made in the form set out in Schedule A-6 and contain the information required to complete that form,
- (b) include any reasons in support of the request, and
- (c) be delivered to the assessor within 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 the assessable property.

(4) The assessor must consider the request for reconsideration and, within 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) if the assessor determines that assessable property should have been assessed differently, offer, to the person who requested the reconsideration to modify the assessment.

(5) If the person who requested the reconsideration, within 7 days of the offer referred to in subsection (4) being made agrees with the modification proposed by the assessor and provides the assessor with a Notice of Withdrawal substantially in the form set out in Schedule A-8 from any appeal the person has filed in respect of the assessable property, the assessor must forthwith

- (a) file the Notice of Withdrawal with the Assessment Review Board,
- (b) amend the assessment roll as necessary to reflect the modified assessment,
- (c) give notice of the amended assessment to the Surveyor of Taxes and to all persons who received the Assessment Notice in respect of the assessable property, other than the person who requested the reconsideration, and
- (d) if a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) If requested by the recipient, the assessor may give notice under subsection (5)(c) by e-mail and the notice will be deemed to have been delivered at the time indicated in the electronic confirmation that the e-mail has been opened.

(7) If the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment.

PART 8

ASSESSMENT APPEALS

Division 1 – Appeal to Assessment Review Board

Appeals respecting completed assessment roll

52.(1) Subject to section 51(7) and section 53, any person may appeal against an individual entry in an assessment roll or a reconsideration of an assessment of assessable property, on any of the following grounds:

- (a) there is an error or omission respecting the name of a person on the assessment roll;
- (b) there is an error or omission respecting land or improvements, or both land and improvements, on the assessment roll;
- (c) the assessed value of land or improvements, or both land and improvements, is not correct;
- (d) land or improvements, or both land and improvements, have been improperly classified;
- (e) an exemption has been improperly allowed or disallowed.

(2) Subject to section 53,

- (a) the Council on behalf of the Squamish Nation may, by the Surveyor of Taxes, the Squamish Nation's legal counsel or an agent, appeal against all or

any part of the completed assessment roll or a reconsideration of assessment of assessable property based on any of the grounds specified in subsection (1), and

(b) the assessor may appeal against all or any part of the assessment roll completed by the assessor, based on any of the grounds specified in subsection (1).

(3) Without limiting subsection (2), appeals made under that subsection may be in respect of a class, category or type of property or interest in land or improvements, or both land and improvements.

Notice of Appeal

53.(1) A person who wishes to make an appeal under section 52 must deliver a Notice of Appeal to the assessor at the address of the Area Assessor set out on the Assessment Notice.

(2) The Notice of Appeal must be delivered to the assessor within 60 days after the day that the Assessment Notice is mailed or emailed to the person named on the assessment roll in respect of the assessable property.

(3) The Notice of Appeal must be substantially in the form set out in Schedule A-7 and

(a) include the description of the assessable property, including any assessment roll number, set out in the notice of assessment respecting the assessable property to which the appeal pertains,

(b) include the full name and mailing address of the complainant and any representative acting on behalf of the complainant,

(c) include telephone numbers at which the complainant and any representative acting on behalf of the complainant may be contacted during regular business hours,

(d) indicate whether or not the complainant is an interest holder of the assessable property,

(e) with reference to the grounds of appeal set out in section 52(1), state the grounds for the appeal,

(f) include any other information reasonably required by the assessor,

(g) be signed by the complainant or the representative acting on behalf of the complainant, and

(h) unless the person making the appeal is a person referred to in section 52(2), be accompanied by a fee of \$30.00 per roll entry to which the appeal pertains, payable to the “Squamish Nation”.

(4) If a Notice of Appeal is deficient or the fee required to be submitted with the appeal is not submitted, the chairperson may in his or her discretion allow a reasonable period of time within which the notice may be perfected or the fee is to be paid.

(5) The assessor, promptly after receipt of a Notice of Appeal, must provide a copy of the notice to the chairperson.

Division 2 – Assessment Review Board Proceedings

Appeals and assessor recommendations

54. The Assessment Review Board

- (a) must consider and determine assessor recommendations made under section 48(1) for changes to the assessment roll,
- (b) must hear and determine appeals made under this Part that are not resolved under section 47 or 51, and
- (c) may direct amendments to be made to the assessment roll in accordance with its decisions.

Agents and legal counsel

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

Scheduling and notice of hearing

56.(1) On delivery of Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under section 48(1), the chairperson, in consultation with the assessor, must schedule a hearing of the appeal.

(2) The chairperson must, at least 30 days before the day scheduled for the hearing of the appeal, deliver a Notice of Hearing substantially in the form set out in Schedule A-9 to

- (a) each person named as an interest holder of the property in the assessment roll,
- (b) the complainant, if the complainant is not an interest holder under paragraph (a), and
- (c) the Surveyor of Taxes.

(3) Despite subsection (2), the assessor is not required to deliver Notice of Hearing under subsection (1) to the interest holder of a property affected by a recommendation for change under section 48(1) if 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 a removal of an exemption.

(4) A notice under this section must include

- (a) the date, time and place scheduled for the hearing of the appeal, and

- (b) a statement that the recipient may file written submissions instead of appearing at the hearing.

Parties

57.(1) Except as provided in sections 51(7) and 56(3), the parties in a hearing are the following:

- (a) each person named as an interest holder of the property in the assessment roll;
- (b) the complainant, if the complainant is not an interest holder under paragraph (a);
- (c) the assessor.

(2) The Assessment Review Board may approve, or direct that, any other person who the Assessment Review Board determines may be affected by an appeal or assessor recommendation be added as a party, including the Surveyor of Taxes.

Delivery of documentation

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

Timing of hearing

59.(1) Subject to section 73, the Assessment Review Board must commence the hearing of an appeal within 90 days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under section 48(1), unless all parties agree to a later date.

(2) The Assessment Review Board must use its best endeavours to complete its sittings not later than of the end of the taxation year in which the appeal or assessor recommendation is made.

Daily schedule

60.(1) The chairperson must, on the basis of the scheduling and notices referred to in sections 56(1) and (2),

- (a) establish a daily schedule of the matters 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 that schedule, unless the chairperson considers a change in the schedule necessary and desirable in the circumstances.

Withdrawal of appeal

61.(1) A complainant may apply to withdraw an appeal under this Part by delivering a Notice of Withdrawal substantially in the form set out in Schedule A-8 to the Assessment Review Board.

(2) The Assessment Review Board may summarily dismiss the appeal referred to in subsection (1) on consent of the assessor.

(3) No appeal lies under Part 9 in respect of summary dismissal of an appeal under subsection (2).

Conduct of hearing

62.(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 legal 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

(a) on the complainant, or

(b) if the matter concerns an assessor recommendation under section 48(1), on the assessor.

(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 chairperson, on application by a party, determines that the hearing should be held *in camera*.

(11) A member of the Assessment Review Board may administer oaths in the course of a hearing or otherwise in connection with their official duties.

Maintaining order at hearings

63.(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 Board orders otherwise.

Summary dismissal

64.(1) At any time after a Notice of Appeal is received by the 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;
- (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 Board.

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

Quorum, vacancies and resignations

65.(1) A majority of the members of the Assessment Review Board constitutes a quorum.

(2) If a member of the Assessment Review Board is unable for any reason to complete the member's duties, the remaining members may, with the consent of the chairperson, continue to hear and determine the matter, and the vacancy does not invalidate the proceeding.

(3) A member of the Assessment Review Board who resigns or whose term expires may continue to sit and make determinations in a proceeding if the member was assigned to the proceeding during office and all determinations made by that member are as effective as though he or she holds office.

Voting and decisions

66.(1) The chairperson votes as an ordinary member of the Assessment Review Board.

(2) The decision of a majority of the members of the Assessment Review Board is a decision of the Board.

Combining hearings

67. The Assessment Review Board may conduct a single hearing of two or more appeals related to the same assessment if the matters on appeal in each hearing are addressing the same assessable property or substantially the same issues.

Power to determine procedures

68. 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 or provide documents

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

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

by issuing an Order to Attend / Produce Documents in the form set out in Schedule A-10 and serving it on the person at least two days before the hearing.

(2) If an order is made under subsection (1)(a), the Assessment Review Board must pay to the person a \$20.00 witness fee plus reasonable travel expenses to attend and give evidence before the 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) If a party makes a request under subsection (3),
 - (a) the chairperson must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two days before the hearing, and
 - (b) a party requesting the attendance of a witness must pay a \$20.00 witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

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

Adjournments

70. The Assessment Review Board may

- (a) hear all appeals or assessor recommendations on the same day or on order of the chairperson may adjourn from time to time until all matters have been heard and determined, and
- (b) on order of the chairperson at any time during a hearing adjourn the hearing.

Costs

71. 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, or
- (b) requiring a party to pay all or part of the costs of the Board in respect of the appeal,

where the Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on question of law

72.(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 and in accordance with the provisions of the *Federal Court Act* (Canada) and the rules of procedure of the Federal Court of Canada, to the Federal Court of Canada, Trial Division, 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

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

Evidence

74.(1) The Assessment Review Board is not bound by the technical rules of legal evidence and, without limitation, may admit any oral or written testimony or any record or thing as evidence in a hearing, whether or not admissible as evidence in a court of law or given or proven under oath or solemn affirmation.

(2) The Assessment Review Board may accept and act on evidence by affidavit, or written statement, or by the report of any person appointed by it, or obtained in any manner that it may decide.

Delivery of decisions

75.(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

- (a) the complainant,
- (b) the interest holder of the property to which the appeal related if that person is not the complainant,
- (c) the assessor,
- (d) the Surveyor of Taxes, and
- (e) any person other than those identified in paragraph (a) to (d) who was a party under section 57.

(2) The decision must be accompanied by a statement respecting the right to appeal under section 78(1).

Board orders

76.(1) A person may, on payment of a fee of \$25.00, obtain from the Assessment Review Board a certified copy of a decision of the Board, but the assessor and the Surveyor of Taxes are each entitled to receive a certified copy of an order without charge.

(2) The chairperson may obscure or omit personal information (other than name and address) and financial business information from a decision provided under this section to a person, other than the Surveyor of Taxes, who was not a party under section 57, provided that assessment and property tax information must not be obscured or omitted.

Delivery of documents under this Part

77.(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 the Squamish Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the main administrative office of the Squamish Nation,
 - (c) in the case of a first nation other than the Squamish 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, and

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

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

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

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

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

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

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

PART 9

APPEALS TO FEDERAL COURT OF CANADA

Appeal to Federal Court of Canada

78.(1) If a person, including the Council or the assessor, is dissatisfied

(a) with a decision of the Assessment Review Board respecting an appeal,

(b) with an omission or refusal of the Assessment Review Board to hear or determine an appeal, or

(c) with an amendment to the assessment roll under section 47,

the person may, in accordance with the provisions of the *Federal Courts Act* (Canada) and the rules of procedure of the Federal Court of Canada, appeal from the Board to the Federal Court of Canada, Trial Division.

(2) For certainty, subsection 18.1(2) of the *Federal Courts Act* (Canada) requires an appeal, referred to in subsection (1), from a decision of the Assessment Review Board, to be commenced within 30 days after a decision of the Assessment Review Board is communicated to the affected person.

Affect of Federal Court appeal outcome

79. If, after

(a) receipt of a decision of the Federal Court of Canada, Trial Division, on an appeal to it, referred to in section 78, and if no appeal respecting that decision is made to an appellate court of competent jurisdiction within the time permitted for appeal in respect of the decision, or

(b) receipt of a decision from the final appellate court of competent jurisdiction, if there is an appeal from a decision of the Federal Court of Canada,

Trial Division, referred to in paragraph (a) to an appellate court of competent jurisdiction,

the assessment roll relating to the appeal requires amendment to conform with the decision of the Federal Court of Canada, Trial Division, or the appellate court of competent jurisdiction, as the case may be, the chairperson must promptly, with reference to the land or improvements, or both, in respect of which the appeal was made, direct an amendment to be made to the assessment roll as required to make the assessment roll, as so amended, conform with the decision.

PART 10

AMENDMENTS TO THE ASSESSMENT ROLL

Amendments to the Assessment Roll

80.(1) The assessor must ensure that all amendments are promptly made to the assessment roll in accordance with

- (a) the directions of the Assessment Review Board under section 54(c),
- (b) the directions of the chairperson under section 79.

(2) If there is a conflict between the revised assessment roll and an amendment directed to be made to the assessment roll under section 54 or 79, the amendment prevails.

(3) If there is a conflict between the directions of the Assessment Review Board under section 54 and the directions of the chairperson under section 79, the directions of the chairperson prevail.

PART 11

MISCELLANEOUS

Duty to keep records

81. Every person who is subject to assessment under this Law must keep books of account and records that are adequate for the purposes of this Law.

Disclosure of information

82.(1) The Surveyor of Taxes, the assessor, a member of the Assessment Review Board, the secretary of the Assessment Review Board 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 to any other person except

- (a) in the course of administering this Law or another Squamish law or performing functions under it,
- (b) in proceedings before the Assessment Review Board, the First Nations Tax Commission under section 33 of the *First Nations Fiscal and Statistical Management Act* (Canada) and the *First Nations Tax Commission Review*

Procedures Regulations (Canada) or a court of law or pursuant to a court order, or

(c) in accordance with subsection (2).

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

(3) A representative must not use information disclosed under subsection (2) except for the purposes authorized the interest holder in writing referred to in that subsection.

Disclosure for research purposes

83. Despite section 82, 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.

Procedural irregularities

84. Provided that there has been substantial compliance with the provisions of this Law by the persons concerned, a procedural irregularity, technical failure to carry out a provision of this Law, or an insubstantial failure to comply with a requirement of this Law, by Council, the assessor, the Surveyor of Taxes, the chairperson or any other member of the Assessment Review Board, or by any other person appointed to carry out this Law, does not, of itself, provide sufficient grounds to invalidate any matter or thing required to be made, performed or done by the Council, the assessor, the Surveyor of Taxes, the chairperson or any other member of the Assessment Review Board, or by any other person appointed to carry out this Law.

Council may extend time

85. The Council may extend the time by or within which anything is required to be done under this Law and anything done by or within such extended time is as valid as if it had been done within the time otherwise provided for in this Law.

Notices

86.(1) Subject to section 77 and except as otherwise provided in this Law,

(a) 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

- (i) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll,
- (ii) if the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property, or
- (iii) 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,
- (b) a notice given by mail is deemed received on the fifth day after it is posted,
- (c) a notice posted on property is deemed received on the second day after it is posted, and
- (d) a notice given by personal delivery is deemed received upon delivery.

Court of competent jurisdiction

87. Despite anything to the contrary in section 72, 78 or 79, if the Federal Court of Canada determines that it does not have jurisdiction for the purposes of section 72 or 78 and,

- (a) if no appeal respecting that decision is made to an appellate court of competent jurisdiction within the time permitted for appeal in respect of the decision, or
- (b) a decision from the final appellate court of competent jurisdiction confirms that the Federal Court of Canada does not have jurisdiction for the purposes of section 72 or 78,

the matter to be determined under section 72 or 78, as the case may be, must be determined by a court of competent jurisdiction and, for certainty, any time limits applicable under this Law to the initiation or determination of the matter may be extended by the court of competent jurisdiction as that court deems appropriate to permit the matter provided for in the section to be determined by that court.

Repeal

88. The *Squamish Indian Band Property Assessment By-law* is repealed and this Law is substituted for it.

Force and effect

89. This Law comes into force and effect on the later of December 2, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS DULY ENACTED by Council at a duly convened meeting of the Council of the Squamish Nation held at the Squamish Nation Council Offices, 320 Seymour Boulevard, North Vancouver, British Columbia, V7J 2J3, on December 1, 2010.

A quorum of Squamish Nation Council consists of 8 Councillors.

Moved by: [Ann Whonnock] Seconded by: [Deborah Baker]

	[Alroy Baker] Alroy Baker K'etximtñ	
[Deborah Baker] Deborah Baker		[Julie Baker] Julie Baker Sxwélhchaliya
Pamela Baker Hi-mi-ka-las		[Chief Ian Campbell] Chief Ian Campbell Xàlek/Seḡyú Siyám
[Carla George] Carla George Kwitelut Kwelaw'ikw		[Dale Harry] Dale Harry Xwa-xwalkñ
Chief Gilbert Jacob KáKeltñ Siyám		[Krisandra Jacobs] Krisandra Jacobs
[Byron Joseph] Byron Joseph Ts'élkwílem Siyám		[Dennis Joseph] Dennis Joseph xwechtàal
[Joshua Joseph] Joshua Joseph Skwetsi7meltxw		[Chris Lewis] Christopher Lewis syetáxtñ
[syexwaliya A. Whonnock] Ann Whonnock Syexwáliya		[Chief Bill Williams] Chief Bill Williams telásemkin Siyám
Chief Richard Williams Xwélxwelacha Siyám		

SCHEDULE A-1

Squamish Real Property Assessment Law
(Section 16(10))

**SQUAMISH NATION ASSESSMENT REVIEW BOARD
OATH OF OFFICE**

A member of the Squamish Nation Assessment Review Board must, before beginning to carry out their functions under the *Squamish Real Property Assessment Law*, take and subscribe before a notary public or a commissioner for taking oaths, the following oath or affirmation:

I, _____, of _____, in the Province of British Columbia, do solemnly declare that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the complaints to the Squamish Nation Assessment Review Board which may be brought before me for hearing and decision as a member of the Squamish Nation Assessment Review Board.

Signature of Member

Printed Name of Member

Signature of Notary Public or Commissioner
Sworn or affirmed before

_____, a Notary Public in and for the Province of British Columbia or a Commissioner for taking oaths in the Province of British Columbia.

Date: _____, 20____

SCHEDULE A-2

Squamish Real Property Assessment Law
(Sections 26(8) and 36)

**ASSESSMENT ROLLS AND NOTICES OF ASSESSMENT – REQUIRED
INFORMATION AND CERTIFICATION**

Assessment rolls

1. An assessment roll must be prepared in microfiche, electronic or paper form.

2. An Assessment Notice must be prepared in paper form or in electronic form.

3.(1) An assessment roll and an Assessment Notice must contain the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short legal description of the land;
- (c) the classification of
 - (i) the land, and
 - (ii) the improvements;
- (d) the actual value by classification of
 - (i) the land, and
 - (ii) the improvements;
- (e) the total assessed value for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (f) the total assessed value of exemptions, if any, from taxation for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (g) the total net taxable value for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (h) such other information consistent with this Law as Council may require.

(2) If one or more Assessment Notices are prepared in electronic form for the same person, subsection (1) is complied with if the statement referred to in subsection 6(2) and information referred to in subsection (1)(i) are prepared and sent to that person in paper form.

(3) Despite subsection (1)(e), (f) and (g), separate values for general purposes and other than general purposes need not be shown if the values are the same.

(4) Information concerning a single parcel may be recorded in more than one entry in the assessment roll or in more than one Assessment Notice if

(a) each roll entry and notice clearly identifies the other entries which relate to that parcel, and

(b) the assessed value and exemptions from taxation for that parcel are the total of the respective amounts shown in the individual entries.

4. If there is a conflict between an entry identified as “amended” and any other entry on the original assessment roll, the entry identified as “amended” prevails.

5. The assessor must certify the assessment roll in the following form and attach the certification to the completed assessment roll:

I, _____, being the assessor for the Squamish Nation, hereby certify that this is the Squamish 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 *Squamish Real Property Assessment Law*.

(Signature of Assessor)

Dated: _____, 20__ at _____ [City], British Columbia.

6.(1) An Assessment Notice must contain at least the following information:

- (a) the name and last known address of the person assessed;
- (b) a short legal description of the land;
- (c) the assessed value by classification of the property;
- (d) the total assessed value of the property liable to assessment;
- (e) the information set out in subsection (2);
- (f) such other information consistent with this Law as Council may require.

(2) An Assessment Notice must advise of

- (a) the right to make a request for reconsideration of the assessment by the assessor and the deadline for making such a request, and
- (b) the right to appeal to the Assessment Review Board against an individual entry in the assessment roll, how to initiate an appeal and the deadline for initiating an appeal.

SCHEDULE A-3

Squamish Real Property Assessment Law
(Section 34(1))

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE SQUAMISH NATION

To: *[Insert Name]*

[Insert Address]

Re Property Taxes Respecting:
[Insert Description of Interest in Land]

DATE OF REQUEST: _____, 20____

PURSUANT to section 34(1) of the *Squamish Real Property Assessment Law*, I request that you provide to me, in writing, no later than _____, 20____ *[Note: Must be a date that is at least 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 Squamish Nation

Dated: _____, 20____

SCHEDULE A-4

Squamish Real Property Assessment Law
(Section 35(2))

NOTICE OF ASSESSMENT INSPECTION

To: *[Insert Name]*

[Insert Address]

Re: Property Taxes Respecting:
[Insert Description of Interest in Land]

DATE: _____, 20____

TAKE NOTICE that, pursuant to sections 35 of the *Squamish Real Property Assessment Law*, the Assessor for the Squamish 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 _____, 20____, at _____ *[Contact number]*, to make arrangements for an alternate date or time.

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 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 Squamish Nation

Dated: _____, 20____

SCHEDULE A-5

Squamish Real Property Assessment Law
(Section 45(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.

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

1. a complaint or appeal under the *Squamish Nation Property Assessment Law*;
2. a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment;
3. other; _____

Signed:

[Please also print name]

Dated: _____, 20____

SCHEDULE A-6

Squamish Real Property Assessment Law
(Section 51(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Squamish Nation
Area Assessor
BC Assessment Authority
Vancouver Sea to Sky Assessment Office
200 – 2925 Virtual Way
Vancouver, BC V5M 4X5

PURSUANT to the provisions of the *Squamish Real Property Assessment Law*, I request a reconsideration of the assessment of the following interest in land:

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

I am: an interest 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:

[Describe the reasons in support of the request in as much detail as possible]

- 1. _____
- 2. _____
- 3. _____

Address at which applicant can be contacted:

Telephone number at which applicant can be contacted:

Signed:

[Please also print name]

Dated: _____, 20____

SCHEDULE A-7

Squamish Real Property Assessment Law
(Section 53(1), (3))

SQUAMISH NATION ASSESSMENT REVIEW BOARD

NOTICE OF APPEAL

DEADLINE FOR FILING IS MARCH 2

(See detailed instructions at the end of this form)

To be valid, a Notice of Appeal **must be delivered** to the Area Assessor at the following address, **within 60 days after** the day the Assessment Notice was mailed or emailed to the person named on the Assessment Roll:

Area Assessor
BC Assessment Authority
Vancouver Sea to Sky Assessment Office
200 – 2925 Virtual Way
Vancouver, BC V5M 4X5
Fax: 604-739-8666

COMPLAINANT INFORMATION		
Complainant (required)		
Is the Complainant an interest holder of the Assessable Property? Yes ___ No ___		
Complainant name:		
Contact name (if different):	Phone:	
Contact address:	Fax:	
	E-mail:	
City:	Province:	Postal Code:
Indicate preferred method of receiving correspondence: Mail ___ Fax ___ E-Mail ___		
Agent (if using an Agent)		
Contact name:		
Business name:	Phone:	
Contact address:	Fax:	
	E-mail:	
City:	Province:	Postal Code:
Indicate preferred method of receiving correspondence: Mail ___ Fax ___ E-Mail ___		

Lawyer (if using a Lawyer)		
Contact name: _____		
Business name: _____	Phone: _____	
Contact address: _____	Fax: _____	
E-mail: _____		
City: _____	Province: _____	Postal Code: _____
Indicate preferred method of receiving correspondence: Mail ___ Fax ___ E-Mail ___		
ASSESSABLE PROPERTY DETAILS		
Assessment Roll Number: _____		
Civic Address		
Street: _____	City: _____	
Is this a Supplementary Roll appeal?	Yes ___	No ___
Is the Complainant also the Interest Holder?	Yes ___	No ___
Assessment Roll Number: _____		
Civic Address		
Street: _____	City: _____	
Is this a Supplementary Roll appeal?	Yes ___	No ___
Is the Complainant also the Interest Holder?	Yes ___	No ___
Assessment Roll Number: _____		
Civic Address		
Street: _____	City: _____	
Is this a Supplementary Roll appeal?	Yes ___	No ___
Is the Complainant also the Interest Holder?	Yes ___	No ___
(If more room is needed, please attach a separate sheet)		
GROUNDS FOR APPEAL Check the applicable ground(s)		
___ Name of person on Assessment Roll incorrect	___ Property should have been assessed	___ Assessed value too high
___ Omitted person should have been included on Assessment Roll	___ Property not assessable	___ Assessed value too low
___ Exemption improperly denied	___ Classification incorrect	___ Not equitable with similar properties in the area
___ Exemption improperly allowed		
___ Other (specify) _____		

APPEAL FEE CALCULATION

Number of assessment rolls appealed: _____ X \$30 per roll = \$ _____

(Please enclose a cheque for the above amount, payable to the **Squamish Nation**)

SIGNATURE: _____ DATE: _____, 20____

Complainant, Agent or Lawyer

DETAILED INSTRUCTIONS**Participant Information:**

You must provide the name, address and day-time phone number for the person who is appealing the property assessment (the Complainant). If available, please also include the Complainant's fax number and email address.

You are not required to hire an agent or a lawyer to appeal your property. If you do, please provide their contact information as requested on the form.

Please also indicate which method each participant would prefer to receive correspondence from the Board.

Property Details:

Please provide the full roll number set out in the Assessment Notice (and which is also included on the Assessment Roll) and civic address for each property you are appealing. Indicate whether or not your property is a supplementary roll.

Definition of a supplementary roll: is an assessment, issued by the Assessor, which replaced the original assessment. A supplementary roll is issued by December 31 of the assessment year. For example:

The original assessment for the 2011 roll is completed by December 31, 2010. A 2011 supplementary roll can be issued by December 31, 2011.

In this example, if you are dissatisfied with the 2011 supplementary roll as well as the 2012 assessment, you must appeal both rolls and include both as separate entries in the Property Details section by March 2, 2012.

Select whether or not the Complainant is the same person or organization as the Interest Holder. Note: we do not require contact information on the Interest Holders.

Appeal Grounds:

Please indicate one or more grounds for your appeal.

NOTE: the grounds must be consistent with section 52(1) of the *Squamish Real Property Assessment Law*, that is you may appeal on any of the following grounds:

- (a) there is an error or omission respecting the name of a person on the assessment roll;

- (b) there is an error or omission respecting land or improvements, or both land and improvements, on the assessment roll;
- (c) the assessed value of land or improvements, or both land and improvements, is not correct;
- (d) land or improvements, or both land and improvements, have been improperly classified;
- (e) an exemption has been improperly allowed or disallowed.

Appeal Fee Calculation:

Calculate the fees owing (\$30.00 for each roll number) and make your cheque or money order payable to the Squamish Nation. Include the payment when you deliver your appeal to the Area Assessor. If you are faxing your appeal, mail payment to the Area Assessor by the next business day, with a copy of this appeal form.

If you have any questions, please contact the Area Assessor at:

Phone: 604-739-8588 or Email: vss@bcassessment.ca

SCHEDULE A-8

Squamish Real Property Assessment Law
(Section 61(1))

NOTICE OF APPLICATION TO WITHDRAW AN APPEAL

TO: Chairperson, Squamish Nation Assessment Review Board
[Insert current address]

PURSUANT to the provisions of the *Squamish Real Property Assessment Law*, I hereby apply to withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal: _____ 20____

Name of Complainant *[Please print]*

Signature of Complainant
(or representative)

Dated: _____ 20____

Laws – FSMA, s.5 and s.9

SCHEDULE A-9

*Squamish Real Property Assessment Law
(Section 56(2))*

NOTICE OF HEARING

To: *[Insert name]*

[Insert address]

Re: Property Taxes Respecting:
[Insert description of Interest in Land]

Complainant in respect of this appeal: _____

TAKE NOTICE that the Squamish Nation 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: _____

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

[All submissions and documents received in respect of the appeal will be forwarded to all parties.]

Chairperson, Squamish Nation Assessment Review Board

Dated: _____, 20____

SCHEDULE A-10

Squamish Real Property Assessment Law
(Section 69(1))

ORDER TO ATTEND HEARING / PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Squamish Nation Assessment Review Board in respect of the assessment of:

[Describe interest in land].

The Squamish Nation Assessment Review Board believes that you may have information or documents that may assist the Squamish Nation Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to *[Indicate the applicable provisions below.]*:

1. Attend before the Squamish Nation Assessment Review Board at a hearing at

Date: _____ 20____

Time: _____ a.m.

p.m.

Location: _____

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

1. _____
2. _____

3. _____

4. _____

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

A \$20.00 witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Squamish Nation Assessment Review Board.

2. Deliver the following documents *[list documents]* OR any documents in your possession that may relate to this assessment, to the Chairperson, Squamish Nation Assessment Review Board, at:

[Insert address]

on or before _____, 20____

If you have any questions or concerns respecting this Order please contact

at

[Insert address]

Chairperson, Squamish Nation Assessment Review Board

Dated: _____ 20____

SCHEDULE A-11

Squamish Real Property Assessment Law & Squamish Real Property Taxation Law

TRANSITION

Application

1. The provisions of this Schedule apply
 - (a) despite anything to the contrary
 - (i) elsewhere in this Law including section 88 of the body of this Law, or
 - (ii) in the *Squamish Real Property Taxation Law* including section 68 of that Law, and
 - (b) in respect of this Law and the *Squamish Real Property Taxation Law*.

Definitions

2. In this Schedule:

“Assessor” means the assessor under the *Squamish Indian Band Property Assessment By-law*;

“board of review” means the board of review under the *Squamish Indian Band Property Assessment By-law*;

“body of this Law” means the portion of this Law preceding Schedule A;

“effective date” means the day on which this Law comes into force under section 89 of the body of this Law;

“surveyor of taxes” means the surveyor of taxes appointed under the *Squamish Indian Band Property Taxation By-law*;

“this Law” means the *Squamish Real Property Assessment Law* that this Schedule comprises part of.

Surveyor of Taxes

3.(1) The position of surveyor of taxes is continued and modified as the position of Surveyor of Taxes under this Law.

(2) The individual holding the position of surveyor of taxes on the effective date holds the position of Surveyor of Taxes under this Law and is deemed to have been appointed Surveyor of Taxes under section 10(1) of the body of this Law.

Assessor

4.(1) The position of Assessor is continued and modified as the position of assessor under this Law.

(2) The British Columbia Assessment Authority is deemed to have been appointed assessor under section 14(1) of the body of this Law.

Assessment Review Board

5. The board of review is continued and modified as the Assessment Review Board under this Law and

- (a) the three members of the board of review are each
 - (i) a member of the Assessment Review Board,
 - (ii) deemed to have been appointed a member of the Assessment Review Board on the effective date for a period of three years under section 16 of the body of this Law, and
 - (iii) for certainty, deemed to have taken and subscribed an oath or affirmation, and to have provided that oath or affirmation to the Surveyor of Taxes, under subsection 16(10) of the body of this Law,
- (b) the chairperson of the board of review is the chairperson of the Assessment Review Board and is deemed to have been designated the chairperson under section 19(1) of the body of this Law, and
- (c) the three members of the board of review must continue to be remunerated for carrying out their functions under this Law and be reimbursed for reasonable and necessary out of pocket expenses necessarily incurred in carrying out their functions under this Law, in accordance with section 18 of the body of this Law.

Tax liability

6. The liability of a person for unpaid taxes, interest or penalties imposed under the *Squamish Indian Band Property Taxation By-law* continues under the *Squamish Real Property Taxation Law* and, for certainty, sections 26, 27 and 29, and Parts 8 and 10 to 13, of the *Squamish Real Property Taxation Law* apply in respect of those liabilities.

Interpretation Act

7.(1) Subject to sections 1 to 6, sections 44 and 45 of the *Interpretation Act* (Canada) apply in respect of

- (a) the repeal of the *Squamish Indian Band Property Assessment By-law* and the substitution for that By-law of this Law under section 88 of this Law, and
- (b) the repeal of the *Squamish Indian Band Property Taxation By-law* and the substitution for that By-law of the *Squamish Real Property Taxation Law* under section 68 of the *Squamish Real Property Taxation Law*.

**SQUAMISH
REAL PROPERTY TAXATION LAW**

[Effective December 17, 2010]

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Laws – FSMA, s.5 and s.9

Whereas section 5 of the *First Nations Fiscal and Statistical Management Act* (Canada) permits the council of a first nation to make certain laws including laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

NOW, THEREFORE, the Council of the Squamish Nation enacts as follows:

PART 1
INTERPRETATION

Short title

1. This Law may be cited as the *Squamish Real Property Taxation Law*.

Definitions

2.(1) In this Law:

“debtor” means a person who is liable for unpaid taxes, interest or penalties imposed under this Law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule T-8;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule T-7A;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule T-6A;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule T-7;

“Notice of Seizure and Sale of Personal Property” means a notice containing the information set out in Schedule T-6;

“real property tax rates law” means a law setting the tax rate to be applied to classes of lands, interests or rights in each taxation district, enacted under section 5(1)(a)(ii) of the *First Nations Fiscal and Statistical Management Act* (Canada);

“reserve fund” means a reserve fund established in accordance with section 40;

“Squamish member interest” means the interest of a Squamish member in a reserve held under

(a) a certificate of possession, a notice of entitlement or a certificate of occupation issued under section 20 of the *Indian Act* (Canada),

(b) a custom allocation issued under the Squamish Nation Housing Policy approved October 10, 2001 and revised effective April 1, 2006, as revised from time to time,

(c) a licence or agreement provided for or issued under the Squamish Nation Townhouse / Tenplex Policy approved November 16, 2005, as revised from time to time,

(d) a Squamish residential interest in force under a Squamish Land Code or a law made under a Squamish Land Code, or

(e) a licence or agreement, other than an interest under paragraph (a), (b), (c) or (d), between the Squamish Nation and a Squamish member issued by Council, before a Squamish Land Code comes into force, permitting the Squamish member to use land in a reserve;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule T-5;

“Tax Certificate” means a certificate containing the information set out in Schedule T-4;

“Tax Notice” means a notice containing the information set out in Schedule T-1;

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

“taxable property” means property that is subject to taxation under this Law;

“taxation district” means a taxation district established under section 20(1);

“Taxation Districts and Rates Schedule” means Schedule T-2;

“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 Squamish Nation and all penalties, interest and costs added to taxes under such a law;

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

(2) Unless the context otherwise requires, words and expressions used in this Law and not otherwise defined have the same meaning as in the *Squamish Real Property Assessment Law*.

Surveyor of taxes

3.(1) The Council must appoint a Surveyor of Taxes for the Squamish Nation as and for the purposes provided in sections 10 and 11 of the *Squamish Real Property Assessment Law*.

(2) The Surveyor of Taxes’ functions include

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

(b) the day-to-day management of the local revenue account.

Scope and application

4. This Law applies to all land and improvements in the reserve.

PART 2

LIABILITY FOR TAXATION

Assessment and taxation

5.(1) The assessed value of land and improvements in the reserve must be determined under the *Squamish Real Property Assessment Law*.

(2) Except as provided in Part 3, all land and improvements in the reserve are subject to taxation under this Law.

Tax Liability

6.(1) Every interest holder of property that is subject to taxation under this Law is jointly and severally liable to the Squamish Nation for

- (a) all taxes imposed in respect of the property under this Law during the taxation year, and
- (b) all unpaid taxes imposed in respect of the property during, or in respect of, a previous taxation year,

including, for certainty, interest, penalties and costs as provided in this Law.

(2) Without limitation, a person named in an assessment roll as a person assessed in respect of a property is deemed to be an interest holder of the property for the purposes of this Law including subsection (1) and for the purposes of preparation of the tax roll under section 23.

(3) Taxes levied under this Law are a debt owed to the Squamish Nation, recoverable by the Squamish Nation in any manner provided for in this Law.

(4) If an interest in property is exempt from taxation, that fact does not affect the liability to assessment or to taxation of any other interest in the same property.

(5) Taxes are due and payable under this Law despite any proceeding

- (a) by a person under the *Squamish Real Property Assessment Law*, section 33 of the *First Nations Fiscal and Statistical Management Act* (Canada) or before a court of competent jurisdiction, or
- (b) by the assessor, Surveyor of Taxes or Council under section 17.

PART 3

EXEMPTION FROM TAXATION

Squamish Nation exemption

7.(1) The Squamish Nation is exempt from taxation under this Law in respect of all property in a reserve including as an interest holder.

(2) For certainty, the exemption in subsection (1) does not exempt from taxation any person, other than the Squamish Nation, who is an interest holder of property in a reserve.

Not for profit organization property exemption

8.(1) Property of a corporation,

- (a) a majority of the voting shares of which are owned legally or beneficially by the Squamish Nation, and
- (b) that is not operated for profit,

is exempt from taxation under this Law.

(2) The exemption in subsection (1) does not apply to any part of the property that is actually occupied by an interest holder other than a corporation referred to in subsection (1).

Squamish member property exemption

9.(1) Property of a Squamish member held under a Squamish member interest is exempt from taxation under this Law.

(2) The exemption in subsection (1) does not apply to any part of the property that is actually occupied by an interest holder other than a Squamish member.

Manufactured homes

10. The following are exempt from taxation under this Law:

- (a) manufactured homes which are held in storage or that form part of the inventory of a manufacturer or dealer; and
- (b) manufactured homes which are licensed and equipped to travel on a public highway, that are occupied by a genuine tourist and are located within a manufactured home park for a period of less than 60 days.

Campers and motor homes

11. Campers or motor homes, or any vehicle that is

- (a) capable of being towed on its own permanent wheels and under carriage by motor vehicle,
- (b) licensed or capable of being licensed as a trailer under the *Motor Vehicle Act* (British Columbia) for use on a highway, and
- (c) not used as a principal residence,

are exempt from taxation under this Law.

Floating homes

12. A floating manufactured home other than a floating manufactured home that is anchored or secured, for a period of 60 days or more during a year, to land, a structure or a buoy in a manufactured home park that is covered by water, is exempt from taxation under this Law.

Cemeteries

13. Land actually used and occupied for the interment of the dead together with the improvements included as part of the cemetery, mausoleum or columbarium, as defined in the *Cremation, Internment and Funeral Services Act* (British Columbia), are exempt from taxation under this Law.

Religious organizations

14.(1) If the interest holder of the property is a religious organization, the following are exempt from taxation under this Law:

- (a) a building set apart for public worship and the parcel on which the building stands;
 - (b) a hall that Council considers is necessary to an exempt building referred to in paragraph (a) and the parcel on which the hall stands;
 - (c) an ecclesiastical residence allocated to a minister or priest who provides religious service at an exempt building referred to in paragraph (a) and the parcel on which the residence stands.
- (2) Despite subsection (1),
- (a) the exemption in subsection (1) does not apply to any part of the building, hall or residence, as the case may be, that is actually occupied or used for a purpose other than that set out in subsection (1), and
 - (b) if Council considers that not all of a parcel referred to in subsection (1) is necessary to the use of the building, hall or residence, as the case may be, Council may reduce the area of the parcel exempt from taxation under subsection (1) as set out in a plan.

Institutions of learning

15. If the interest holder of the property is an incorporated institution of learning that is regularly giving children instruction accepted as equivalent to that given in a public school, the following are exempt from taxation under this Law:

- (a) a building in actual occupation by the institution and wholly in use for the purpose of giving the instruction together with the land on which the building stands;
- (b) such further area of land surrounding the exempt building as Council considers necessary to the use of the building.

Public parks

16.(1) For such term as Council may approve, property identified in the Council approval that is maintained and operated by a municipality or an athletic or service club or association as a public park or recreation ground or for public athletic or recreational purposes by a municipality, is exempt from taxation under this Law.

(2) The exemption in subsection (1) does not apply to any part of the property that is actually occupied or used for a purpose other than that set out in subsection (1).

Council determinations

17.(1) The assessor or the Surveyor of Taxes may from time to time obtain from Council a determination as to,

- (a) for the purposes of section 8, whether a majority of the voting shares of a corporation are owned legally or beneficially by the Squamish Nation, whether

a corporation is not operated for profit or whether property is actually occupied by an interest holder other than a corporation referred to in section 8(1),

(b) for the purposes of section 9, whether property is held under a Squamish member interest, whether a person is a Squamish member or whether property is actually occupied by an interest holder other than a Squamish member,

(c) for the purposes of section 13, whether land is used and occupied for the internment of the dead or whether improvements are included as part of a cemetery, mausoleum or columbarium,

(d) for the purposes of section 14, whether any factual or legal prerequisite to exemption is satisfied, whether a building, hall or residence, as the case may be, is actually occupied or used for a purpose other than that set out in section 14(1) or whether Council considers that not all of a parcel referred to in section 14(1) is necessary to the use of the building, hall or residence, as the case may be, and the reduced area of the parcel exempt from taxation under subsection 17(1) as set out in a plan,

(e) for the purposes of section 15, whether any factual or legal prerequisite to exemption is satisfied, and

(f) for the purposes of section 16, whether any factual or legal prerequisite to the exemption is satisfied or whether the property is actually occupied or used for a purpose other than that set out in section 16(1).

(2) A determination made by Council under subsection (1) is final and conclusive for all purposes but does not restrict Council from making a different determination at a later time under subsection (1).

PART 4

HOME OWNER GRANT

Home owner grant

18.(1) Council may provide for a grant to interest holders who would be entitled to a grant under the *Home Owner Grant Act* (British Columbia) if the property of the interest holder was subject to taxation by a local government.

(2) A grant under subsection (1) may be in an amount equal to or less than the amount to which a person would be entitled under the *Home Owner Grant Act* (British Columbia) if the taxpayer's property was subject to taxation by a local government.

PART 5

LEVY OF TAX

Levy of tax

19.(1) There is hereby imposed and levied each taxation year on all property subject to taxation under this Law a tax in the amount determined under section 22.

(2) Taxes imposed and levied under this Law are deemed to be imposed and levied as taxation for local purposes.

Taxation districts

20.(1) There are established as taxation districts those taxation districts listed in column 1 of the Taxation Districts and Rates Schedule.

(2) Each taxation district consists of the whole or part of those named reserves as described and set out in column 2 of the part of Taxation Districts and Rates Schedule relating to the taxation district.

Real property tax rates laws

21.(1) Council must on or before May 28 of each year make a real property tax rates law setting the rate of tax to be applied to the assessed value of each property class in each separate taxation district for the taxation year.

(2) A real property tax rates law must include a schedule that includes the information, for each taxation district, set out in the Taxation Districts and Rates Schedule and in which must be set out in column 4 the tax rate established for the taxation year for each separate property class within the taxation district.

(3) Tax rates may vary for each separate taxation district and for each separate property class within each separate taxation district.

Tax calculation

22.(1) Taxes levied and collected under this Law must, except as otherwise provided in this Law, be calculated and accounted for by the Surveyor of Taxes and levied on the assessed values entered on the assessment roll.

(2) All tax rates established under section 21 and set out in the schedule required by section 21(2) to be included in a real property tax rates law must be applied against each \$1,000.00 of assessed value of property on the assessment roll in the appropriate property class set out in column 3 in that schedule within the appropriate taxation district set out in column 1 in that schedule.

(3) Despite subsections (1) and (2), if the amount of tax levied on a taxable property in a taxation year is less than \$100.00, the taxable property is taxed \$100.00 for the taxation year, and that sum must be placed on the tax roll.

PART 6

TAX ROLL AND TAX NOTICE

Tax roll

23.(1) The Surveyor of Taxes must after a real property tax rates law is made under section 21 and by no later than the date by which Tax Notices must be mailed under section 24(1), prepare a tax roll in which must be entered each parcel of taxable property described on the assessment roll for the year and set out the taxes levied.

- (2) A tax roll may be an extension of the assessment roll, may be in paper or electronic form and
- (a) must contain
 - (i) the same information as is required to be included in an assessment roll under sections 3(1)(a) to (g) of Schedule A-2 of the *Squamish Real Property Assessment Law*,
 - (ii) the amount of taxes levied in respect of each property in the current year under this Law, and
 - (iii) the amount of unpaid taxes in respect of each property from previous years, and
 - (b) may contain such other information consistent with this Law as the Surveyor of Taxes considers appropriate.
- (3) A copy of the tax roll must be maintained at the office of the Surveyor of Taxes.

Annual Tax Notice

24.(1) On completion of the tax roll and no later than 30 days before taxes are due, the Surveyor of Taxes must mail a Tax Notice to each person named in the tax roll in respect of the property to the address of the person set out on the tax roll.

(2) The Surveyor of Taxes may send a copy of any Tax Notice sent by him or her under this section to any person who is an interest holder in respect of the taxable property.

(3) If a number of properties are assessed in the name of the same interest holder, any number of those properties may be included in one Tax Notice.

(4) The Surveyor of Taxes must enter on the tax roll the date of mailing a Tax Notice.

(5) The mailing of a Tax Notice by the Surveyor of Taxes constitutes a statement of and demand for payment of the taxes.

Amendments to tax roll and Tax Notices

25.(1) If the assessment roll is revised under, or a supplementary assessment roll is issued in accordance with, the *Squamish Real Property Assessment Law*, the Surveyor of Taxes 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) Despite subsection (1), if before or after the tax roll prepared under section 23(1) is completed and before a Tax Notice is mailed under section 24(1), the assessment roll is revised or a supplementary assessment roll is issued under the *Squamish Real Property Assessment Law*, the Surveyor of Taxes may incorporate

the revision or supplementary assessment roll into the tax roll prepared under section 23(1) and may issue a single Tax Notice under section 24(1) showing the amended tax payable.

(3) The duties imposed on the Surveyor of Taxes respecting the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(4) If an amended Tax Notice indicates a reduction in the amount of taxes owing, the Surveyor of Taxes must refund any excess taxes that have been paid, under section 28.

(5) If 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.

Due date for taxes

26.(1) Taxes levied in a Tax Notice mailed under section 24(1) are due and payable on July 2 of the year the taxes are first levied.

(2) Taxes levied in an amended Tax Notice mailed or sent under section 25(1) are due and payable 38 days after the statement date on the amended Tax Notice.

(3) Taxes levied under this Law are deemed to be imposed on and from January 1 of the taxation year in which the levy is first made.

(4) The Surveyor of Taxes has no authority to

(a) waive the liability of any person to pay an amount due and payable under this Law to the Squamish Nation, or

(b) extend the time within which payment is to be made.

Place and method of payment

27.(1) Taxes are payable to the Squamish Nation at the address, and must be paid in the form, provided in the Tax Notice.

(2) Payment tendered by cheque or other order must be made payable in the name of the Squamish Nation and the tax is deemed not to be paid, even if a receipt is given, until the amount of the cheque or order is actually received by the Squamish Nation.

Tax refunds

28.(1) Despite section 6(5), if

(a) an amendment to a tax roll or creation of a supplementary tax toll, referred to in section 25(1), indicates that a person is not liable for taxes under this Law,

(b) an amended Tax Notice referred to in section 25(1) indicates a reduction in the amount of taxes owing under this Law,

(c) a decision of Council to remedy a matter after considering a request referred to in section 33(1) of the *First Nations Fiscal and Statistical Management Act* (Canada) indicates that a person is not liable for taxes under this Law or a reduction in the amount of taxes owing under this Law, or

(d) an order of the First Nations Tax Commission made under section 33(3)(a) of the *First Nations Fiscal and Statistical Management Act* (Canada) orders that a person is not liable for taxes under this Law or a reduction in the amount of taxes owing under this Law,

the Surveyor of Taxes must as soon as practicable after the relevant event refund any excess taxes that have been paid.

(2) If a person is entitled to a refund of taxes, Council may direct the Surveyor of Taxes 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 Squamish Nation in respect of taxable property held by that person.

Interest on refunds

29. If a person is entitled to be refunded an amount of taxes paid under this Law, interest is payable on the amount as follows:

(a) interest accrues from the date that the taxes were originally paid to the Squamish Nation;

(b) the interest rate during the successive three month period beginning on April 1, July 1, October 1 and January 1 in every year is 2% below the prime lending rate of the principal banker to the Squamish Nation on the 15th day of the month immediately preceding the three month period;

(c) interest must not be compounded;

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

Subdivision

30.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the Surveyor of Taxes 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 *Squamish Real Property Assessment Law*, and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the Surveyor of Taxes 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 Surveyor of Taxes with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

31.(1) The Surveyor of Taxes may deliver a Request for Information in the form set out in Schedule T-3, to an interest holder or a person who has disposed of property, and the interest holder or person who has disposed of property must provide to the Surveyor of Taxes, within 14 days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The Surveyor of Taxes is not bound by the information provided under subsection (1).

PART 7

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for payments

32. On receipt of a payment of taxes, the Surveyor of Taxes must issue an official receipt to the payer and must enter the receipt number on the tax roll opposite the property for which the taxes are paid.

Tax Certificate

33.(1) On receipt of a written request and without charge, the Surveyor of Taxes 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) An error in a Tax Certificate does not subject the Squamish Nation to damages.

PART 8

PENALTIES AND INTEREST

Penalty on unpaid taxes due under section 26(1)

34.(1) If all or a portion of the taxes referred to in section 26(1) remains unpaid after July 2 of the year in which they are first levied, a penalty of 5% of the unpaid taxes must be added to them and the amount so added is, for all purposes other than for the purpose of calculating a penalty under subsection (2), deemed to be part of the taxes.

(2) If all or a portion of the taxes referred to in section 26(1) remains unpaid after October 31 of the year in which they are first levied, an additional penalty of 5% of the unpaid taxes must be added to them and the amount so added is, for all purposes, deemed to be part of the taxes.

Penalty on unpaid taxes due under section 26(2)

35. If all or a portion of the taxes referred to in section 26(2) remains unpaid after the date the taxes are due under that section, a penalty, calculated as follows,

must be added to them and the amount so added is, for all purposes other than for the purpose of calculating a penalty under paragraph (a)(ii), deemed to be part of the taxes:

- (a) if the taxes were levied in respect of the taxation year in which the supplementary Tax Notice is mailed and the due date is before October 31 of that year, the penalty equals the sum of
 - (i) 5% of the unpaid taxes, and
 - (ii) a further 5% of any portion of those taxes that remains unpaid on October 31 of that year;
- (b) if the taxes were levied in respect of the taxation year in which the supplementary Tax Notice is mailed and the due date is on or after October 31 of that year, the penalty equals 10% of the unpaid taxes;
- (c) if the taxes were levied in respect of a taxation year before the year in which the supplementary Tax Notice is mailed, the penalty equals 10% of the unpaid taxes.

Interest on tax arrears

36.(1) Interest is payable on

- (a) taxes payable under this Law that are not paid on the date on which they are due under section 26(1) or (2), and
- (b) any penalties added to the taxes referred to in paragraph (a) under section 34 or 35,

as provided in this section.

(2) Interest accrues on taxes referred to in subsection (1)(a) from the date that the taxes were due under section 26(1) or 26(2), as the case may be.

(3) Interest accrues on penalties referred to in subsection (1)(b) from the date that the penalties were added to taxes under section 34(1) or 34(2), as the case may be.

(4) The interest rate during the successive three month period beginning on April 1, July 1, October 1 and January 1 in every year is 3% above the prime lending rate of the principal banker to the Squamish Nation on the 15th day of the month immediately preceding the three month period.

(5) Despite subsection (4), if the interest rate established for a three month period under subsection (4) is greater than 15% per year, the interest rate for that three month period is deemed for the purposes of subsection (4) to be 15% per year.

(6) Interest stops running on the day payment of the money owed is actually paid.

Application of payments

- 37.** Payments for taxes must be credited by the Surveyor of Taxes
- (a) first, to taxes, including interest, from previous taxation years,
 - (b) second, to a penalty added in the current taxation year, and
 - (c) third, to unpaid taxes for the current taxation year.

PART 9**REVENUES AND EXPENDITURES****Revenues and expenditures**

38.(1) All revenues raised under this Law must be placed in a local revenue account, separate from other moneys of the Squamish Nation.

(2) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

(3) Expenditures provided for in an expenditure law must not exceed the local revenues estimated for the year in which those expenditures are to be made, less any deficit accumulated from prior years.

Approved investments

39. Local revenue, including money in a reserve fund, that is not immediately required may only be invested or reinvested 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 the First Nations Finance Authority or a municipal finance authority;
- (d) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union in Canada;
- (e) investments guaranteed by a bank, trust company or credit union;
- (f) loans to the Squamish Nation allowed under section 40(5)(b).

Reserve funds

40.(1) Council may establish or discontinue a reserve fund only in an expenditure law and, for certainty, a reserve fund continues in place until it is discontinued in an expenditure law.

(2) Council may establish reserve funds comprised of local revenues and permitted investment returns on those revenues for any of the following purposes but for no other purpose:

- (a) capital infrastructure replacement, provided its purposes are supported by a capital development plan;

(b) capital infrastructure improvement, provided its purposes are supported by a capital development plan;

(c) other purposes, provided those purposes are supported by a capital development plan, contingent liability plan, land management plan or long-term economic plan.

(3) As a limitation on subsection (2)(c), Council may not establish a reserve fund for contingency amounts required under paragraph 2(b).

(4) Except as otherwise authorized by this Law, including section 39 and subsection (5), money in a reserve fund and interest earned on it must be used only for the purposes for which the reserve fund is established.

(5) For capital purpose reserve funds, Council may

(a) by expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed, and

(b) by Council resolution, borrow money from a reserve fund where the money is not immediately required for the purposes of the reserve fund, on condition that the Squamish Nation must 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 Squamish Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(6) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by an expenditure law.

(7) All payments into a reserve fund and all expenditures from a reserve fund must be authorized by an expenditure law.

Audit

41. The local revenue account must be audited, and the audit report of the local revenue account must be made available, as provided in section 14 of the *First Nations Fiscal and Statistical Management Act (Canada)* and in accordance with any standards established by the First Nations Financial Management Board under section 55(1)(d) of that Act.

PART 10

COLLECTION AND ENFORCEMENT

Recovery of unpaid taxes

42.(1) The liability referred to in section 6(3) is a debt recoverable by the Squamish Nation in any court of competent jurisdiction.

(2) In addition to recovery under subsection (1), amounts referred to in that subsection 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.

(3) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the Surveyor of Taxes, is evidence of that person's debt for the taxes.

(4) If the Surveyor of Taxes has reasonable grounds to believe that a debtor intends to remove his or her personal property from a 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 Surveyor of Taxes may apply to a court of competent jurisdiction for a remedy, despite that the time for payment of taxes has not yet expired.

Tax Arrears Certificate

43.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Part 11, 12 or 13 and subject to subsection (2), the Surveyor of Taxes 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 months after the day on which the taxes became due.

Unpaid taxes are a lien on the interest in land

44.(1) Unpaid taxes are a lien on the taxable property to which they pertain that attaches to the taxable property and binds subsequent interest holders of the taxable property.

(2) The Surveyor of Taxes 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 Surveyor of Taxes may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the Surveyor of Taxes 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 Surveyor of Taxes must register a discharge of the lien by noting the discharge, including the date of discharge, on the list of liens without delay.

(6) Discharge of a lien by the Surveyor of Taxes is evidence of payment of the taxes with respect to the taxable property.

(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

45.(1) This section applies to this Part and Parts 11, 12 and 13.

(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 18 years of age residing at that individual's place of residence,

(b) in the case of the Squamish Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the Squamish Nation, or with the Squamish Nation's legal counsel,

(c) in the case of a first nation other than the Squamish 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

(d) 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 referred to in this Part and Parts 11, 12 and 13 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 11

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and sale of personal property

46.(1) If taxes remain unpaid more than 30 days after a Tax Arrears Certificate is delivered to a debtor, the Surveyor of Taxes may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on a 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 T-6B.

Notice of Seizure and Sale of Personal Property

47.(1) Before proceeding under section 46(1), the Surveyor of Taxes must deliver to the debtor a Notice of Seizure and Sale of Personal Property.

(2) If the taxes remain unpaid more than seven days after delivery of a Notice of Seizure and Sale of Personal Property, the Surveyor of Taxes may request a sheriff, bailiff or law enforcement officer to seize any personal property described in the Notice of Seizure and Sale of Personal Property that is in the possession of the debtor and located on a reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

48.(1) The Surveyor of Taxes must publish a Notice of Sale of Seized Personal Property, in two 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 60 days after the personal property was seized.

Conduct of sale

49.(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 Surveyor of Taxes 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 section 48(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered security interests

50. The application of this Part for 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

51.(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 Squamish

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 the claim is contested, or if the Surveyor of Taxes is uncertain who is entitled to the surplus, the Surveyor of Taxes must retain the surplus until the rights of the parties have been determined or with the consent of a court of competent jurisdiction pay it into court.

PART 12

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and assignment of taxable property

52.(1) If taxes remain unpaid more than nine months after a Tax Arrears Certificate is issued, the Surveyor of Taxes 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 Surveyor of Taxes must serve a Notice of Seizure and Assignment of Taxable Property on the debtor.

(3) Not less than six months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the Surveyor of Taxes may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset price

53.(1) The Surveyor of Taxes 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, interest and penalties payable on the taxable property, calculated to the end of the redemption period set out in section 57(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

54.(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 weeks preceding the date of the public tender or auction, and
- (b) posted in a prominent place on a reserve not less than 10 days before the date of the public tender or auction.

(2) The Surveyor of Taxes 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 Squamish 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

55. The Surveyor of Taxes must, without delay, notify the Minister in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting rights

56. When taxable property is sold by public tender or auction, all rights in it held by the interest 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 section 57(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;
- (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

57.(1) At any time within three 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 Squamish 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 Squamish Nation must without delay repay to that bidder the amount of the bid, and
 - (b) the Surveyor of Taxes 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 (1), at the end of the redemption period, the Squamish Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser under section 54(3).

Assignment of taxable property

58.(1) Taxable property must not be assigned to any person or entity that would not have been entitled under the *Indian Act* (Canada) or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The Surveyor of Taxes 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 section 57(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 section 57(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of sale

59.(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 Squamish 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 a claim to the surplus is made by another person and the claim is contested, or if the Surveyor of Taxes is uncertain who is entitled to such surplus, the Surveyor of Taxes must retain such money until the rights of the parties have been determined or with the consent of a court of competent jurisdiction pay it into court.

Resale by Squamish Nation

60.(1) If the right to assignment of taxable property is deemed to have been purchased by the Squamish Nation under section 54(3), the Surveyor of Taxes 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 13

DISCONTINUANCE OF SERVICES

Discontinuance of services

61.(1) Subject to this section, the Squamish Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from any property taxation law of the Squamish Nation, including this Law, are used to provide that service to taxpayers, and
- (b) taxes remain unpaid by a debtor more than 30 days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least 30 days before discontinuing any service, the Surveyor of Taxes must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services, substantially in the form set out in Schedule T-8.

(3) The Squamish 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 14

MISCELLANEOUS

Disclosure of information

62.(1) Except as otherwise provided in this Law, the Surveyor of Taxes 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 another Squamish law or performing functions under this Law or another Squamish law,
- (b) in proceedings before
 - (i) the Assessment Review Board,
 - (ii) the First Nations Tax Commission under section 33 of the *First Nations Fiscal and Statistical Management Act* (Canada) and the First Nations Tax Commission Review Procedures Regulations (Canada),
 - (iii) a court of law, or
 - (iv) pursuant to a court order,

or

(c) in accordance with subsection (3).

(2) Subsection (1) does not apply in respect of a tax roll or Tax Notices.

(3) The Surveyor of Taxes may disclose to the legal counsel or agent of an interest holder confidential information relating to the property if the disclosure has been authorized in writing by the interest holder.

(4) Legal counsel and an agent must not use information disclosed under subsection (3) except for the purposes authorized by the interest holder in writing referred to in that subsection.

Disclosure for research purposes

63. Despite section 62, 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) if 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.

Limitation on proceedings

64.(1) No person may commence an action or proceeding for the return of money paid to the Squamish 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 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 Squamish Nation must be deemed to have been voluntarily paid.

Validity

65.(1) Provided that there has been substantial compliance with the provisions of this Law by the persons concerned, a procedural irregularity, technical failure to carry out a provision of this Law, or an insubstantial failure to comply with a requirement of this Law by the Council, an assessor, the Surveyor of Taxes or by any other person appointed to carry out this Law, or by a person required to pay taxes under this Law, does not, of itself, provide sufficient grounds to invalidate any matter or thing required to be made, performed or done by the council, an assessor, the Surveyor of Taxes or any other person appointed to carry out this Law, or by a person required to pay taxes under this Law.

(2) Without limiting subsection (1), nothing under this Law is rendered void or invalid, nor is the liability of any person to pay tax or any other amount under this Law affected by

- (a) an error or omission in a valuation, including a valuation based solely on information in the hands of an assessor or the Surveyor of Taxes,
- (b) an error or omission in an assessment roll, tax roll, Tax Notice or any other notice given under this Law, or
- (c) a failure of the Squamish Nation, Council, an assessor, or the Surveyor of Taxes to do something within the required time.

Council may extend time

66. Council may from extend the time by or within which anything is required to be done under this Law and anything done by or within such extended time is as valid as if it had been done within the time otherwise provided for in this Law.

Notices

- 67.** Subject to section 45 and except as otherwise provided in this Law,
- (a) 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
 - (i) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll,
 - (ii) if the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property, or
 - (iii) 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,
 - (b) a notice given by mail is deemed received on the fifth day after it is posted,
 - (c) a notice posted on property is deemed received on the second day after it is posted, and
 - (d) a notice given by personal delivery is deemed received upon delivery.

Repeal

68. The *Squamish Indian Band Property Taxation By-law* is repealed and this Law is substituted for it.

Force and effect

69. This Law comes into force and effect on the later of December 2, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS DULY ENACTED by Council at a duly convened meeting of the Council of the Squamish Nation held at the Squamish Nation Council Offices, 320 Seymour Boulevard, North Vancouver, British Columbia, V7J 2J3, on December 1, 2010.

A quorum of Squamish Nation Council consists of 8 Councillors.

<i>Assessed value:</i>	\$
<i>Taxes (current year):</i>	\$
<i>Unpaid taxes (previous years):</i>	\$
<i>Penalties:</i>	\$
<i>Interest:</i>	\$ _____
<i>Total Payable</i>	\$

Surveyor of Taxes for the Squamish Nation

Dated: _____, 20____

SCHEDULE T-2

Squamish Real Property Taxation Law
 (Sections 20(1), (2), 21(2))

TAXATION DISTRICTS AND RATES SCHEDULE

CAPILANO TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Capilano Taxation District	That part of Capilano Indian Reserve No. 5 that was within the boundaries of the Corporation of the District of West Vancouver as those boundaries existed on December 1, 2010.	Class 1 – Residential	
		Class 2 – Utilities	
		Class 3 – <i>[Repealed]</i>	
		Class 4 – Major Industry	
		Class 5 – Light Industry	
		Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 – Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

CHELKWELP TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Chekwelp Taxation District	The whole of: Chekwelp Indian Reserve No. 26; Chekwelp Indian Reserve No. 26A; Schaltuuch Indian Reserve No. 27.	Class 1 – Residential	
		Class 2 – Utilities	
		Class 3 – <i>[Repealed]</i>	
		Class 4 – Major Industry	
		Class 5 – Light Industry	
		Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 – Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

KAIKALAHUN TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Kaikalahun Taxation District	The whole of: Defence Island Indian Reserve No. 28; Kaikalahun Indian Reserve No. 25; Kwum Kwum Indian Reserve No. 28A.	Class 1 – Residential	
		Class 2 – Utilities	
		Class 3 – <i>[Repealed]</i>	
		Class 4 – Major Industry	
		Class 5 – Light Industry	
		Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 – Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

KITSILANO TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Kitsilano Taxation District	The whole of Kitsilano Indian Reserve No. 6.	Class 1 – Residential	
		Class 2 – Utilities	
		Class 3 – <i>[Repealed]</i>	
		Class 4 – Major Industry	
		Class 5 – Light Industry	
		Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 – Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

MISSION TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Mission Taxation District	The whole of Mission Indian Reserve No. 1.	Class 1 – Residential	
		Class 2 – Utilities	
		Class 3 – <i>[Repealed]</i>	
		Class 4 – Major Industry	
		Class 5 – Light Industry	
		Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 – Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

SEYMOUR TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Seymour Taxation District	The whole of Seymour Creek Indian Reserve No. 2. That part of Capilano Indian Reserve No. 5 that was within the boundaries of the Corporation of the District of North Vancouver as those boundaries existed on December 1, 2010.	Class 1 – Residential	
		Class 2 – Utilities	
		Class 3 – <i>[Repealed]</i>	
		Class 4 – Major Industry	
		Class 5 – Light Industry	
		Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 – Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

SKOWISHIN TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Skowishin Taxation District	The whole of:	Class 1 – Residential	
	Chuckchuck Indian Reserve No. 8;	Class 2 – Utilities	
	Poyam Indian Reserve No. 9;	Class 3 – <i>[Repealed]</i>	
	Skowishin Indian Reserve No. 7;	Class 4 – Major Industry	
	Skowishin Graveyard Indian Reserve No. 10.	Class 5 – Light Industry	
	That part of Cheakamus Indian Reserve No. 11 that was within the boundaries of Squamish-Lillooet Regional District, but not within the boundaries of the Corporation of the District of Squamish, as those boundaries existed on December 1, 2010.	Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 – Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

STAWAMUS TAXATION DISTRICT

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Stawamus Taxation District	The whole of: Aikwucks Indian Reserve No. 15; Kowtain Indian Reserve No. 17; Poquiosin and Skamain Indian Reserve No. 13; Seaichem Indian Reserve No. 16; Stawamus Indian Reserve No. 24; Waiwakum Indian Reserve No. 14; Yekwaupsum Indian Reserve No. 18; Yekwaupsum Indian Reserve No. 19; Yookwitz Indian Reserve No. 12. That part of Cheakamus Indian Reserve No. 11 that was within the boundaries of the Corporation of the District of Squamish as those boundaries existed on December 1, 2010.	Class 1 – Residential	
		Class 2 – Utilities	
		Class 3 – <i>[Repealed]</i>	
		Class 4 – Major Industry	
		Class 5 – Light Industry	
		Class 6 – Business & Other	
		Class 7 – Forest Land	
		Class 8 – Recreational Property / Non-Profit Organization	
		Class 9 – Farm	

SCHEDULE T-3

Squamish Real Property Taxation Law
(Section 31)

REQUEST FOR INFORMATION BY TAX
ADMINISTRATOR FOR THE SQUAMISH NATION

To: *[Insert name]*

[Insert address]

Re: Property Taxes Respecting:
[Insert description of Interest in Land]

DATE OF REQUEST: _____, 20____

PURSUANT to section 31 of the *Squamish Real Property Taxation Law*, I request that you provide to me, in writing, no later than _____, 20____ *[Note: must be a date that is at least 14 days from the date of request]*, the following information relating to the above-noted interest in land:

- 1. _____
- 2. _____
- 3. _____

Surveyor of Taxes for the Squamish Nation

Dated: _____, 20____

SCHEDULE T-4

Squamish Real Property Taxation Law
(Section 33(1))

TAX CERTIFICATE

In respect of the interest in land described as:

and pursuant to the *Squamish Real Property Taxation Law*, I hereby certify 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]*
- 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:

Surveyor of Taxes for the Squamish Nation

Dated: _____, 20_____

SCHEDULE T-5

Squamish Real Property Taxation Law
(Section 43(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as:

and pursuant to the *Squamish Real Property Taxation Law*, I hereby certify as follows:

That taxes, penalties and interest 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 _____, 20____, 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 _____, 20____, 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 _____ percent (____%) per annum, compounded [*monthly/yearly*].

Payments must be made at the offices of the Squamish 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:

Surveyor of Taxes for the Squamish Nation

Dated: _____, 20____

SCHEDULE T-6

Squamish Real Property Taxation Law
(Section 47(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

To: *[Insert name]*

Re: Property Taxes Respecting:

[Insert description of Interest in Land]

[Insert address]

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 _____, 20____ 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 Surveyor of Taxes, pursuant to section 47 of the *Squamish Real Property Taxation Law*, seizing the personal property described as follows:

[Insert general description of the personal property to be seized]

2. The Surveyor of Taxes 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 Surveyor of Taxes, 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 Surveyor of Taxes may

- publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and
- at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the Surveyor of Taxes 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.

Surveyor of Taxes for the Squamish Nation

Dated: _____, 20_____

SCHEDULE T-6A

Squamish Real Property Taxation Law
(Section 48(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Squamish Nation will take place on _____, 20____ at _____ o'clock at

[Insert location]

The following personal property, seized pursuant to section 46 of the *Squamish Real Property Taxation Law*, 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.

Surveyor of Taxes for the Squamish Nation

Dated: _____, 20____

SCHEDULE T-6B

Squamish Real Property Taxation Law
(Section 46(3))

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

SCHEDULE T-7*Squamish Real Property Taxation Law*
(Section 52(2))

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

To: *[Insert name]*

Re: Property Taxes Respecting:

*[Insert description of Interest in Land]**[Insert address]*

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 _____, 20____ 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 Surveyor of Taxes, pursuant to section 52 of the *Squamish Real Property Taxation Law*, seizing and selling a right to an assignment of the taxable property by public tender [or 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 Squamish Nation, a copy of which may be obtained from the Surveyor of Taxes.
2. The Surveyor of Taxes 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 Surveyor of Taxes 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 Squamish 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 Squamish 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 Squamish 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 Squamish 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 Squamish 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 Surveyor of Taxes 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 Squamish 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 Squamish 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 *Squamish Real Property Taxation Law*.

Surveyor of Taxes for the Squamish Nation

Dated: _____, 20____

SCHEDULE T-7A

Squamish Real Property Taxation Law
(Section 54(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT
OF TAXABLE PROPERTY**

To: *[Insert name]*

[Insert address]

Re: Property Taxes Respecting:
[Insert description of Interest in Land]

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 Squamish Nation.

The public tender [auction] will take place on:

_____, 20__ at _____ o'clock at

[insert location]

The Surveyor of Taxes 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 Squamish 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 Squamish 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 Squamish 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 Squamish 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 Squamish 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 Squamish 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 Surveyor of Taxes 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 Squamish 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 *Squamish Real Property Taxation Law*.

Surveyor of Taxes for the Squamish Nation

Dated: _____, 20_____

SCHEDULE T-8

Squamish Real Property Taxation Law
(Section 61(2))

NOTICE OF DISCONTINUANCE OF SERVICES

To: *[Insert name]*

[Insert address]

Re: Property Taxes Respecting:
[Insert 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 _____, 20____ 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 Surveyor of Taxes may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Squamish Real Property Taxation Law*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, 20____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

- 1. _____
- 2. _____
- 3. _____

Surveyor of Taxes for the Squamish Nation

Dated: _____, 20____

**TLA-O-QUI-AHT FIRST NATIONS
ANNUAL EXPENDITURE LAW, 2010**

[Effective December 2, 2010]

WHEREAS:

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

B. The Council of the Tla-o-qui-aht First Nations has enacted the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-law*, August 9, 1995, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment and Taxation Law” means the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-law*, August 9, 1995;

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

“First Nation” means the Tla-o-qui-aht First Nations, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; 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, 2010 and ending March 31, 2011 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure 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 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 the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [12] day of November, 2010, at Tofino, in the Province of British Columbia.

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

[Elmer Frank]

Chief Elmer Frank

[Terry Dorward]

Councillor Terry Dorward

[Chris Seitcher]

Councillor Chris Seitcher

[Catherine Frank]

Councillor Catherine Frank

[James Frank]

Councillor James Frank

SCHEDULE
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$177,000
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	<u>\$0.00</u>
TOTAL REVENUES	\$177,000

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
5. Community Development
 - a. Education
 - b. Housing
 - c. Planning and Zoning
 - d. Community Planning

- e. Economic Development Program \$175,230
- f. Heritage Protection
- g. Agricultural Development
- h. Urban Renewal
- i. Beautification
- j. Land Rehabilitation
- k. Tourism Development
- l. Tourism Information
- m. Other Regional Planning and Development
- 6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
- 7. Fiscal Services
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
- 8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Service
- 9. Taxes Collected for Other Governments

Grants:

Home owner grant equivalents:

Not-for-profit corporations:	
Other Expenditures:	
Municipal Service Agreements	
Amounts payable to the First Nations Finance Authority:	
Contingency Amounts:	\$1770
Reserve Funds:	
Payments into Reserve Funds:	
Capital Infrastructure Replacement:	
Capital Infrastructure Improvement:	
Expenditures from Reserve Funds:	
TOTAL EXPENDITURES	<u>\$177,000</u>
BALANCE	\$0.00

**TLA-O-QUI-AHT FIRST NATIONS
ANNUAL RATES LAW, 2010**

[Effective December 2, 2010]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Tla-o-qui-aht First Nations has enacted the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-law*, August 9, 1995, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment and Taxation Law” means the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-law*, August 9, 1995;

“First Nation” means the Tla-o-qui-aht First Nations, being a band named in the schedule to the Act;

“property taxation law” means a 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 2010 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment and Taxation Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment 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 [12] day of November, 2010, at Tofino, in the Province of British Columbia.

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

[Elmer Frank]

Chief

[James Frank]

Councillor

[Catherine Frank]

Councillor

[Terry Dorward]

Councillor

[Chris Seitcher]

Councillor

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 – Residential	4.9554
Class 2 – Utilities	25.8609
Class 4 – Major Industry	18.5521
Class 5 – Light Industry	15.7678
Class 6 – Business and Other	13.4729
Class 7 – Forest Land	10.9737
Class 8 – Recreational Property/Non-Profit Organization	14.1333
Class 9 – Farm	15.2118

**TZEACHTEN FIRST NATION
PROPERTY ASSESSMENT AMENDMENT LAW, 2010**

[Effective November 11, 2010]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the Council of the Tzeachten First Nation enacted the *Tzeachten First Nation Property Assessment Law, 2010*, which came into force on September 22, 2010;

B. The Council of the Tzeachten First Nation deems it to be in the best interests of the Tzeachten First Nation to amend that law; and

C. Pursuant to subsections 6(2) and 8(2) of the *First Nations Fiscal and Statistical Management Act*, the First Nations Tax Commission can exempt the Tzeachten First Nation from the requirements under subsections 6(1) and 8(1) of that Act if the Commission considers that the amendment set out in this Law is not significant;

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

1. This Law may be cited as the *Tzeachten First Nation Property Assessment Amendment Law, 2010*.

2. Subsection 49(2) of the *Tzeachten First Nation Property Assessment Law, 2010* is hereby amended by inserting the amount of twenty-five dollars (\$25), so that the subsection will read as follows:

(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. In each of Schedule II, Schedule III and Schedule IV, the word “Tzeachten” is deleted and replaced with “Tzeachten”.

4. In Schedule IV, the reference to subsection “14(3)” is deleted and replaced with “14(4)” .

5. 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 [20th] day of [Oct] , 2010, at the city of Chilliwack in the Province of British Columbia.

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

[Joe Hall]

Chief Joe Hall

[Leslie Joe]

Councillor Leslie Joe

[Anthony Malloway]

Councillor Anthony Malloway

[Glenda Campbell]

Glenda Campbell

Councillor Lawrence Roberts

**TZEACHTEN FIRST NATION
PROPERTY ASSESSMENT LAW, 2010**

[Effective September 22, 2010]

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SCHEDULES

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- 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 Tzeachten 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 Tzeachten 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 Tzeachten First Nation, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Tzeachten First Nation Property Assessment Law, 2010*.

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 Tzeachten 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 *Tzeachten First Nation Property Taxation Law, 2010*;

“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 Tzeachten 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 tax administrator 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 of any change of mailing address and of any sales or transfers of the assessable property.

(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 (or duly appointed replacement member) 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 (or duly appointed replacement member) 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, and

(2) The First Nation must reimburse all of the above individuals who provide services under subsection (1) directly above for reasonable travel and out of pocket expenses necessarily incurred in carrying out their duties.

Conflicts of Interest

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

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of 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 ____ dollars (\$____).

(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 section.

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 *Tzeachten 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 [18] day of [August] , 20 [10] , at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

[Joe Hall]

Chief Joe Hall

[Glenda Campbell]

Councillor Glenda Campbell

[Leslie Joe]

Councillor Leslie Joe

Councillor Anthony Malloway

[Lawrence Roberts]

Councillor Lawrence Roberts

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 TZEACHTEN FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ___ of the *Tzeachten First Nation Property Assessment Law, 2010*, 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 Tzeachten 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 *Tzeachten First Nation Property Assessment Law, 2010*, 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 Tzeachten First Nation

Dated: _____, 20__ .

Laws – FSMA, s.5 and s.9

SCHEDULE IV
(Subsection 14(3))

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

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

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

- (1) a complaint or appeal under the *Tzeachten First Nation Property Assessment Law, 2010*;
- (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 Tzeachten 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 *Tzeachten First Nation Property Assessment Law, 2010*. 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 *Tzeachten First Nation Property Assessment Law, 2010*.

Tax Administrator for the Tzeachten First Nation

Dated: _____, 20__ .

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Tzeachten 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 *Tzeachten First Nation Property Assessment Law, 2010*, 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 Tzeachten 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 *Tzeachten First Nation Property Assessment Law, 2010*, 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

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Tzeachten First Nation

[address]

PURSUANT to the provisions of the *Tzeachten First Nation Property Assessment Law, 2010* 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__ .

Laws – FSMA, s.5 and s.9

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 Tzeachten First Nation, hereby certify that this is the Tzeachten 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 *Tzeachten First Nation Property Assessment Law, 2010*.

(Signature of Assessor)

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

**TZEACHTEN FIRST NATION
PROPERTY TAXATION LAW, 2010**

[Effective September 22, 2010]

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SCHEDULES

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- II Tax Notice
- III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
- IV Tax Certificate
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- 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 Tzeachten 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 Tzeachten 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 Tzeachten First Nation, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Tzeachten First Nation Property Taxation Law, 2010*.

**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 *Tzeachten First Nation Property Assessment Law, 2010*;

“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 Tzeachten 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 Tzeachten Membership Code and whose name is shown on the Tzeachten 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 installment pre-payment plan” means a monthly plan for the payment of taxes, as set out in section 15;

“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) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review

Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

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

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

Tax Refunds

7.(1) Where

- (a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or
- (b) it is determined under this 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 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 tax exemption program is hereby established to promote economic and social development by encouraging business initiatives by members and ownership of corporations by members on Tzeachten reserve lands.

(2) A holder of taxable property may apply to the tax administrator for a revitalization tax exemption in accordance with this section.

(3) Where a holder of taxable property applies for a revitalization tax exemption and meets all of the requirements set out in subsection (4), the tax

administrator must confirm the revitalization tax exemption to the holder in writing and provide notice of the exemption to the assessor for the First Nation.

(4) A revitalization tax exemption shall be granted by the tax administrator where the holder meets the following requirements in respect of their interest in land that may otherwise be taxable:

(a) the holder completes and submits to the tax administrator an application in the form prescribed by the tax administrator, on or before May 31 in the year before the taxation year for which the holder or applicant is applying for a revitalization exemption;

(b) the holder is a corporation that is at least majority-owned by one (1) or more members; and

(c) the property is zoned for the use and the use is a lawful or legally non-conforming use of that property.

(5) A revitalization tax exemption:

(a) is effective only for the taxation year for which it is given;

(b) is for 100% of the taxes that may otherwise be levied on the property by the First Nation in the taxation year; and

(c) is subject to the condition that the holder of the property continues to meet and fulfill the criteria for which the exemption is given.

(6) Council may cancel an exemption 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.

(7) Upon cancellation under subsection (6):

(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 cancelled under subsection 6(b), the holder is liable for all taxes that would have been payable in respect of the property from the date that the holder ceased to meet the criteria for the exemption;

(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 ceased to meet the criteria for the exemption;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (b); and

(e) penalties are assessable and payable under Part IX for any outstanding taxes or monies owing under paragraph (b) that are not paid within thirty (30) days in accordance with paragraph (c).

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 or, where a taxpayer has entered into the tax installment pre-payment plan, via post-dated cheques or pre-authorized debits from a bank account.

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

(4) Where a taxpayer has entered into the tax installment pre-payment plan, taxes are due as set out in subsection (1), but are payable in accordance with subsection 15(5).

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before January 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

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

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law;
- (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.

Tax installment pre-payment plan

15.(1) A taxpayer of a residential property may notify the tax administrator in writing that they intend to pay taxes in advance installments as set out in this section.

(2) Installment pre-payments under this section are only available as pre-payment for the next year's taxes and may not be used to retroactively pay for taxes that remain unpaid after their due date.

(3) In order to be eligible for the tax installment pre-payment plan, the taxpayer must:

- (a) have no unpaid taxes owing to the First Nation; and
- (b) if applicable, sign a bank pre-authorized debit agreement.

(4) Once approved under this section, the taxpayer remains on the tax installment pre-payment plan from year to year, unless the taxpayer:

- (a) requests removal in writing to the tax administrator from the tax installment pre-payment plan; or
- (b) fails to pay an installment pre-payment on or before the due date, or provides a cheque that is returned for insufficient funds, and the tax administrator gives written notice to the taxpayer of removal from the plan.

(5) Installment pre-payments under the tax installment pre-payment plan must be paid as follows:

- (a) unless otherwise set out in a tax installment agreement or agreed to by the tax administrator in writing, payments must be made on the first or fifteenth day of every month, beginning on August 2 of the year before the taxation year in which the taxes are due and ending on July 2 of the taxation year in which the taxes are due;
- (b) the tax administrator will notify the taxpayer of the estimated monthly pre-payment installments required to pre-pay the taxes for the year, but the taxpayer may notify the tax administrator in writing that they wish to submit regular installments in a different amount, provided that it is not less than twenty-five dollars (\$25) per month;
- (c) the final installment payable on July 2 is the difference between the amount of taxes owing as set out in the Tax Notice and the total amount of all pre-payment installments paid in accordance with paragraph (b); and
- (d) in the event that the amount paid in accordance with paragraph (b) is greater than the amount owing on the Tax Notice, the balance must be

- (i) refunded to the taxpayer by the tax administrator, or
- (ii) if requested in writing by the taxpayer to the tax administrator, applied to the next year's taxes for the property.

(6) Where under the tax installment pre-payment plan any portion of the taxes remain unpaid after July 2 in the taxation year in which they are due, penalties and interest must be assessed in accordance with Part XI.

(7) If a taxpayer fails to pay an installment by the due date for that installment or provides a post-dated cheque that is returned due to insufficient funds, the tax administrator must, as soon as practicable, send a notice to the taxpayer:

- (a) advising of the default;
- (b) setting out the amount immediately due and payable by the taxpayer including, if applicable, any additional charges for a cheque returned for insufficient funds; and
- (c) advising of the potential removal from the tax installment pre-payment plan, in accordance with paragraph (4)(b).

(8) If a taxpayer has failed to pay an installment payment by the due date for that installment, and the tax administrator has provided written notice to the taxpayer under subsection (7), the tax administrator may, at any time, send a written notice to the taxpayer terminating their participation in the tax installment pre-payment plan.

(9) If a tax installment pre-payment plan is cancelled by the tax administrator, the tax administrator will deduct any installment payments made for that year from the taxes owing and will show this deduction on the Tax Notice in respect of that property.

Annual Tax Notices

16.(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

17.(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

18.(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

19.(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

20.(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

21. 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

22.(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

24. 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

25. 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

26.(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

27.(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) For capital purpose reserve funds, Council may

(a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

28.(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

29.(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

30.(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

31.(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

32.(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

33.(1) Before proceeding under subsection 32(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

34.(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

35.(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 34(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

36. 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

37.(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

38.(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

39.(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

40.(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

41. 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

42. 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 43(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

43.(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 40(3).

Assignment of Taxable Property

44.(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 43(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 43(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

45.(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

46.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 40(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

47.(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

48.(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

49. Notwithstanding section 48, 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

50. 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

51.(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

52.(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

53.(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

54. The *Tzeachten First Nation Property Taxation By-law*, as amended, is hereby repealed in its entirety.

Force and Effect

55. 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 [18] day of [August] , 20[10] , at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

[Joe Hall]

Chief Joe Hall

[Glenda Campbell]

Councillor Glenda Campbell

[Leslie Joe]

Councillor Leslie Joe

[Lawrence Roberts]

Councillor Lawrence Roberts

Councillor Anthony Malloway

SCHEDULE I

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE TZEACHTEN FIRST NATION**

TO: _____

ADDRESS _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *Tzeachten First Nation Property Taxation Law, 2010*, 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
(Subsection 14(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Tzeachten First Nation Property Taxation Law, 2010*, 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 Tzeachten First Nation, located at

Tzeachten Tax Administrator
45855 Promontory Rd.,
Chillwack, B.C.
V2R 0H3
Fax (604) 858-3382

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 *Tzeachten First Nation Property Taxation Law, 2010*.

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 Tzeachten First Nation

Dated: _____, 20__ .

SCHEDULE III
(Subsection 30(3))

**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

(Subsection 20(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____

_____ and pursuant to the *Tzeachten First Nation Property Taxation Law, 2010*, 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 Tzeachten First Nation

Dated: _____, 20__ .

SCHEDULE V

(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____
_____ and pursuant to
the *Tzeachten First Nation Property Taxation Law, 2010* 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 Tzeachten First Nation

Dated: _____, 20__ .

Laws – FSMA, s.5 and s.9

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section ____ of the *Tzeachten First Nation Property Taxation Law, 2010*, 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 Tzeachten First Nation

Dated: _____, 20__.

SCHEDULE VII
(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the _____ First Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ___ of the *Tzeachten First Nation Property Taxation Law, 2010*, 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 Tzeachten First Nation

Dated: _____, 20____.

SCHEDULE VIII

(Subsection 36(2))

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section ___ of the *Tzeachten First Nation Property Taxation Law, 2010*, 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 Tzeachten 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 *Tzeachten First Nation Property Taxation Law, 2010*.

Tax Administrator for the Tzeachten First Nation

Dated: _____, 20____ .

SCHEDULE IX

(Subsection 38(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the _____ 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 Tzeachten 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 Tzeachten 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 *Tzeachten First Nation Property Taxation Law, 2010*.

Tax Administrator for the Tzeachten First Nation

Dated: _____, 20__ .

SCHEDULE X
(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Tzeachten First Nation Property Taxation Law, 2010*.

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 Tzeachten First Nation

Dated: _____, 20__ .

Laws – FSMA, s.5 and s.9

**MUSKEG LAKE CREE NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective December 2, 2010]

WHEREAS:

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

B. The Council of the Muskeg Lake Cree Nation has enacted By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A, which 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 Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Expenditure Law, 2010*.

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 By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A;

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

“First Nation” means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

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

“Taxation Law” means By-law #1 in respect to the Muskeg Lake Indian Reserve #102A.

3. The First Nation’s annual budget for the fiscal year beginning January 2010, and ending December 31, 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Those amounts as are indicated in the annual budget must be credited to the Muskeg Lake reserve fund.

6. This Law authorizes the expenditure from the Muskeg Lake education reserve fund as indicated in the annual budget.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Expenditures of local revenues must be made only in accordance with the annual budget.

9. Notwithstanding section 8 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.

10. 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.

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

12. 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.

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

14. This Law comes into force and effect on the later of July 1, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [10] day of [November] , 20 [10] , at [Muskeg Lake] , in the Province of [Saskatchewan] .

A quorum of Council consists of Muskeg Lake Cree Nation (4) members of Council.

[Clifford Tawpisin]

Chief

[Dolores Sand]

Councillor

[Josephine Longneck]

Councillor

[Albert Lafond]

Councillor

[Harry Lafond]

Councillor

[Orrin Greyeyes]

Councillor

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$344,933.00
2. Development Cost Charges Revenues	
ii.	\$
3. Proceeds from borrowing	
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 17,000.00

TOTAL REVENUES **\$361,933.00**

EXPENDITURES

1. Contingency Amounts	\$ 5,000.00
2. Other Expenditures	
Municipal Service Agreement	\$150,690.00
Outstanding collectables	\$ 69,774.00
Administration	\$ 15,000.00
3. Fiscal Services	
a. Tax exemption Aspen Dev'ts	\$ 22,618.00
4. Transfers into education reserve funds	\$ 98,851.00

TOTAL EXPENDITURES **\$361,933.00**

BALANCE **\$0**

**MUSKEG LAKE CREE NATION
ANNUAL RATES LAW, 2010**

[Effective December 2, 2010]

WHEREAS:

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

B. The Council of the Muskeg Lake Cree Nation has enacted By-law #1 in Respect to Muskeg Lake Indian Reserve #102A (Land By-law) , 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 Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Rates Law, 2010*.

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 *Muskeg Lake Cree Nation Property Assessment Law, 2010*;

“Cree Nation” means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

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

“Taxation Law” means the *Muskeg Lake Cree Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 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 later of July 2, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [10] day of [November], 20 [10], at [Muskeg Lake], in the Province of [Saskatchewan].

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

[Clifford Tawpisin]

Chief Clifford Tawpisin Jr.

[Dolores Sand]

Councillor

[Josephine Longneck]

Councillor

[Albert Lafond]

Councillor

[Harry Lafond]

Councillor

[Orrin Greyeyes]

Councillor

SCHEDULE

TAX RATES

PROPERTY CLASS

MILL RATE

Commercial and Industrial

Mill Rate 15.75

13.4992

**WHITE BEAR FIRST NATIONS
EXPENDITURE LAW 2010**

[Effective November 11, 2010]

WHEREAS:

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

B. The Council of the White Bear First Nations has enacted the *White Bear First Nations Property Assessment and Taxation By-law, 1997* which 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;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the White Bear First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*;

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

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

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

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011 is attached as Schedule I to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11. The schedules attached to this Law form part of and are an integral part of this Law.

12. This Law comes into force and effect on the later of July 12, 2010 and the day after it is approved by the First Nations Tax Commission.

13. This Band Council Resolution supersedes Band Council Resolution 2010-2011/27

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of November 2010, at White Bear First Nations, in the Province of Saskatchewan.

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

Quorum of the Council is five (5) members.

[Brian Standingready]
Chief Brian Standingready

[Robert Big Eagle #547]
Councilor Robert Big Eagle

Councilor Annette Lonechild

[Monica McArthur]
Councilor Monica McArthur

Councilor Debbie Maxie

[Seraine Sunkawasti #1876]

Councilor Seraine Sunkawasti

Councilor Francis McArthur

Councilor Merlin Joyea

Councilor Elaine Maxie

Councilor Fred Maxie

Councillor Tanya Littlechief

[Diette Kinistino]

Councilor Diette Kinistino

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, for Current Fiscal Year	\$ 330,716.51
Surplus or Deficit, Interest & Penalties Property Tax Revenue carried over from previous Fiscal Years	\$ 0
TOTAL REVENUES	\$ 330,716.51

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative **\$ 327,409.35**
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
5. Community Development
 - a. Education
 - b. Housing
 - c. Planning and Zoning

- d. Community Planning
- e. Economic Development Program
- f. Heritage Protection
- g. Agricultural Development
- h. Urban Renewal
- i. Beautification
- j. Land Rehabilitation
- k. Tourism Development
- l. Tourism Information
- m. Other Regional Planning and Development
- 6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
- 7. Fiscal Services
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
- 8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Service
- 9. Taxes Collected for Other Governments

Grants:

 Not-for-profit corporations:

Other Expenditures:

Municipal Service Agreements:

Amounts payable to the First Nations Finance Authority:

Contingency Amounts: **3,307.16**

Expenditures from Reserve Funds:

TOTAL EXPENDITURES **\$ 330,716.51**

BALANCE **0**

**WHITE BEAR FIRST NATIONS
TAX RATES LAW 2010**

[Effective November 11, 2010]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the White Bear First Nations has enacted the *White Bear First Nations Property Assessment and Taxation By-law, 1997* which 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;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the White Bear First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*;

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

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

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

9. This Law comes into force and effect on the later of July 12, 2010 and the day after it is approved by the First Nations Tax Commission, and

10. That this Band Council Resolution supersede Band Council Resolution 2010-2011/17 dated July 12, 2010.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of September, 2010, at White Bear First Nations, in the Province of Saskatchewan.

Quorum: Five (5)

[Brian Standingready]

Chief Brian Standingready #531

[Robert Big Eagle #547]

Councillor Robert Big Eagle #547

Councillor Diette Kinistino #1307

Councillor Annette Lonechild #1064

Councillor Elaine Maxie #964

[Francis McArthur]
Councillor J. Francis McArthur #512

Councillor Bernard Shepherd #868

[Merlin Joyea]

Councillor Merlin Joyea #1508

Councillor Tanya Littlechief #1560

[Debbie Maxie]
Councillor Debbie Maxie #749

Councillor Fred Maxie #1578

Councillor Monica McArthur #1458

[Seraine Sunkawasti #1896]
Councillor Seraine Sunkawasti #1896

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>Saskatchewan</u>	
Non-Arable (Range) Land and Improvements	
Other Agricultural Land and Improvements	
Residential	
Multi-Unit Residential	
Seasonal Residential	
Commercial and Industrial	.0307
Elevators	
Railway Rights-of-Way and Pipeline	.0307

Laws – FSMA, s.5 and s.9

By-laws

- **First Nation by-laws approved by the Minister of Indian Affairs and Northern Development under section 83 of the *Indian Act***



**LOON RIVER FIRST NATION
TAX RATES BY-LAW 2010**

[Effective September 21, 2010]

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

WHEREAS the Council of the Loon River First Nation enacted the *Loon River First Nation Property Assessment and Taxation By-law* on April 26, 2007;

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

1. This by-law may be cited for all purposes as the *Loon River First Nation Tax Rates By-law 2010*.

2. Pursuant to Section 11 of the *Loon River First Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

- (a) for non-residential and linear property 2.39%
- (b) for machinery and equipment 1.97%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [April 14] , 2010.

[Arthur Noskey]
Arthur Noskey - Chief

[Bernadette Nicholson]
Bernadette Nicholson - Councillor

[Jerry Noskey]
Jerry Noskey - Councillor

[Mayble Noskiye]
Mayble Noskiye - Councillor

[Ivan Sawan]
Ivan Sawan - Councillor

SIKSIKA NATION

BAND COUNCIL RESOLUTION #2010-05

WHEREAS on November 22nd, 2001 the Siksika Nation (the “Nation”) enacted the *Siksika Nation Financial Administration Code* (the “Financial Administration Code”) to regulate the receipt, management and expenditure of Nation funds and to establish the administrative organization for the Nation for the management of such funds;

AND WHEREAS the Nation’s Treasury Board (“Treasury Board”) was formally created pursuant to the Financial Administration Code to, among other things, establish and maintain the financial administration system of the Nation;

AND WHEREAS the *Indian Act* provides that Council may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for, among other things, the purposes of:

- (a) the appropriation and expenditure of moneys of the Nation to defray Nation expenses;
- (b) the appointment of officials to conduct the business of Council and prescribing their duties; and
- (c) any matter arising out of or ancillary to the exercise of the powers described in subsection 83(1) of the *Indian Act*;

AND WHEREAS Council considers it to be in the best interests of the Nation that a financial administration by-law (the “Siksika Nation Financial Administration Law”) be enacted by Council in order to replace, in its entirety, the Financial Administration Code;

NOW BE IT RESOLVED THAT:

1. Council hereby enacts the *Siksika Nation Financial Administration Law* in the form attached as Schedule “A” to this resolution, pursuant to the provisions of the *Indian Act* and, in particular, subsection 83(1) thereof.

2. Treasury Board and the Chief Financial Officer are hereby instructed to take all necessary steps to obtain such further approval in respect of the *Siksika Nation Financial Administration Law* as may be necessary in accordance with subsection 83(1) of the *Indian Act*.

Quorum 7

[Leroy Good Eagle]

Chief

[Scotty Many Guns]

Councillor

[Herman Yellow Old Woman]

Councillor

<u>[Morris Running Rabbit]</u>	<u>[Reynold Medicine Traveller]</u>
Councillor	Councillor
<u>[Ernest (Barry) Yellowfly]</u>	<u>[Roy Bear Chief]</u>
Councillor	Councillor
<u>[Lena Running Rabbit]</u>	<u>[Vincent (Charles) Yellow Old Woman]</u>
Councillor	Councillor
<u>[Hector Winnipeg]</u>	
Councillor	

SCHEDULE "A"

**SIKSIKA NATION
FINANCIAL ADMINISTRATION LAW**

[Effective November 29, 2010]

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PART ONE

INTERPRETATION AND APPLICATION

Definitions

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

- “agency of the Siksika Nation” means an agency, administrative division or unit of the Siksika Nation and includes, for greater certainty, any department or service area of the Siksika Nation tribal administration and each tribunal, commission, committee, board, authority, or other administrative division or unit of the Siksika Nation and the Siksika Nation tribal administration but, for greater certainty, does not include a related body;
- “annual financial statements” mean the annual financial statements of the Siksika Nation referred to in Division Seven of Part Three and, as applicable, includes the annual financial statements of its related bodies;
- “appropriation” means an allocation of money under a budget to the purposes for which it may be used;
- “auditor” means the external auditor of the Siksika Nation appointed under section 72;
- “budget” means the annual budget of the Siksika Nation and its related bodies that has been approved by Council;
- “business day” means any day other than a Saturday, a Sunday, or a statutory holiday in the Province of Alberta;
- “Chief” means the duly elected Chief or acting Chief of the Siksika Nation;
- “chief financial officer” means the person appointed chief financial officer under section 18;
- “code” means a code adopted by the Siksika Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the Siksika Nation under the *First Nations Land Management Act*, as applicable;
- “Council” means the duly elected Chief and Council of the Siksika Nation, collectively;
- “Council chairperson” means the person from time to time appointed or elected by Council to act as the chairperson of Council;
- “Councillor” means a member of Council and, except as otherwise noted, includes the Chief of the Siksika Nation;

“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;

“emergency” means a situation where

- (a) the health or safety of any individual, of the Siksika Nation, or of the general public, is at risk; or
- (b) where the property of the Siksika Nation, any agency of the Siksika Nation, or of any related body, is at risk;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the Siksika Nation and its related bodies;

“Financial Administration Code” means the Financial Administration Code of the Siksika Nation approved by Council on November 22, 2001, as amended;

“financial institution” means a Canadian chartered bank, a credit union, a caisse populaire and may include, as applicable, the First Nations Finance Authority;

“financial competency” in respect of an individual includes:

- (a) the ability to read, understand and analyze financial statements that present accounting issues reasonably expected to be raised by the Siksika Nation’s financial statements and those of its related bodies; and
- (b) such other financial competency criteria (including background, characteristics, training, and experience) as may be prescribed by treasury board or by Council from time to time;

“financial records” mean all records respecting the financial administration of the Siksika Nation and those of its related bodies, including the minutes of meetings of Council and of treasury board;

“First Nations Finance Authority” means the First Nations Finance Authority established under the FSMA;

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

“First Nations Financial Management Board standards” mean the standards established from time to time by the First Nations Financial Management Board under the FSMA;

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

“First Nations Tax Commission standards” mean the standards established from time to time by the First Nations Tax Commission under the FSMA;

“fiscal year” means the fiscal year of the Siksika Nation as set out in section 23;

“FSMA” means the *First Nations Fiscal and Statistical Management Act* as amended from time to time;

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

“*Indian Act*” means the *Indian Act*, R.S.C. 1985, c.I-5, and the regulations enacted under that Act, all as amended from time to time;

“internal Siksika auditor” means an internal auditor (if any) appointed by Council to conduct an internal audit of the Siksika Nation and/or its related bodies including, without limitation, an audit of the standards and performance of the Siksika Nation’s financial administration systems;

“local revenue account” means:

- (a) an account of the Siksika Nation established for deposit of local revenues under a local revenue law of the Siksika Nation; and
- (b) as applicable, includes the local revenue account referred to in section 13 of the FSMA;

“local revenue law” means:

- (a) the *Siksika Nation Property Assessment and Taxation By-law* and any by-laws of the Siksika Nation made thereunder;
- (b) the *Siksika Nation Property Tax Expenditure By-law* and any by-laws of the Siksika Nation made thereunder;
- (c) if and as applicable, any local revenue law made by the Siksika Nation under the FSMA;

“local revenues” means money raised under a local revenue law;

“Minister” means the Minister of Indian Affairs and Northern Development or his or her designate or successor;

“person” includes an individual, corporation, company, body corporate, general partnership, limited partnership, proprietorship, First Nation, syndicate, joint venture, society, association, trust or unincorporated organization, or any trustee, executor, administrator or other legal representative;

“multi-year financial plan” means the plan referred to in section 24;

“natural resources” means any material on or under the Siksika Nation’s lands in their natural state which when extracted has economic value;

“officer” includes the tribal administration senior officer, the chief financial officer, the tax administrator, the executive manager, the senior officer of each related body, and any other employee of the Siksika Nation specifically designated by Council as an “*officer of the Siksika Nation*” from time to time;

“officer of Council” means the Chief of the Siksika Nation, the Council chairperson, or any other officer of Council who is appointed or elected by Council and specifically designated by Council as an “*officer of Council*” from time to time;

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

“related body” means

(a) any body corporate in which the Siksika Nation has, directly or indirectly, at least a majority interest or that is controlled, directly or indirectly, by the Siksika Nation,

(b) any partnership or entity in respect of which the Siksika Nation or a related body of the Siksika Nation holds, directly or indirectly, a majority interest or that is controlled, directly or indirectly, by the Siksika Nation, or in respect of which the Siksika Nation is, directly or indirectly, a majority owner and/or partner, or

(c) a trust that is controlled, directly or indirectly, by or on behalf of the Siksika Nation or any related body of the Siksika Nation;

“resolution” means a decision made at a duly convened meeting of Council by a quorum of Council;

“Siksika Nation” means the Siksika First Nation, and for certainty includes the government of the Siksika Nation and each agency of the Siksika Nation;

“Siksika Nation’s financial assets” means all money and other financial assets of the Siksika Nation and its related bodies and includes Siksika Nation funds;

“Siksika Nation funds” means all moneys belonging to the Siksika Nation (including each agency of the Siksika Nation), and all moneys belonging to any related body, and includes:

(a) all revenues of the Siksika Nation or any related body,

(b) all money borrowed by the Siksika Nation or any related body,

(c) all money received or collected on behalf of the Siksika Nation or any related body,

(d) all moneys that are received or collected by the Siksika Nation or any related body pursuant to any agreement or funding arrangement to which the Siksika Nation or any related body is a party and which monies are to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement,

but Siksika Nation funds do not include:

- (e) money received by the Government of Canada on behalf of the Siksika Nation and held by the Government of Canada in Siksika Nation capital or revenue trust accounts pursuant to the provisions of the *Indian Act*; or
- (f) money received or held by the Siksika Nation or any related body on behalf of an individual; or
- (g) money received by the Siksika Nation or a related body where Council has by resolution approved an alternative arrangement for managing such money pursuant to this law or another Siksika Nation law;

“Siksika Nation’s lands” mean all reserve lands of the Siksika Nation within the meaning of the *Indian Act* including:

- (a) any reserve lands that have been set apart for the use and benefit of the Nation the legal title to which is vested in the name of Her Majesty the Queen in right of Canada or her successors;
- (b) any lands that may otherwise be determined to be reserve lands of the Siksika Nation, whether those lands are designated lands, conditionally surrendered lands, special reserve lands or otherwise; and
- (c) for greater certainty, includes the Siksika Indian Reserve No. 146;

“Siksika Nation law” means any law, including any by-law or code, of the Siksika Nation made by Council or by the membership of the Siksika Nation;

“Siksika Nation’s records” mean all records of the Siksika Nation respecting its governance, management, operations and financial administration;

“special purpose report” means a report described in section 70(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 year in a marriage-like relationship;

“standards” mean the standards established from time to time under the FSMA, as applicable;

“tax administrator” means the tax administrator appointed under the Siksika Nation’s local revenue laws;

“treasury board” means the treasury board of the Siksika Nation originally established pursuant to the Financial Administration Code and as continued pursuant to section 11 of this law;

“tribal administration senior officer” means the person appointed as the tribal administration senior officer under section 17.

(2) 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.

(3) All references to named enactments in this law are to enactments of the Government of Canada.

(4) Any decision made or action taken by Council for the purposes of this law shall be made or taken by resolution of Council.

Interpretation

2.(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 bodies corporate and words importing male persons include female persons and bodies corporate;
- (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” or “shall” 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”;
- (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 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

3.(1) If a public notice must be posted under this law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the Tribal Administration building of the Siksika Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this law the notice must be posted at least 15 days before the date of the meeting.

Calculation of time

4. 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

5.(1) If there is a conflict between this law and another Siksika Nation law, other than a code or a local revenue law, this law prevails.

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

(3) For greater certainty it is hereby expressly acknowledged that, as of the date hereof, the FSMA has not been adopted by the Siksika Nation and that the FSMA has no legal application to the Siksika Nation. From and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, if there is a conflict between this law and the FSMA, the FSMA prevails.

Title, Scope and application

6.(1) This law shall be cited as the *Siksika Nation Financial Administration Law*.

- (2) This law applies to:
 - (a) the Siksika Nation;
 - (b) each agency of the Siksika Nation; and
 - (c) all related bodies.

PART TWO

ADMINISTRATION

Division One – Council

Responsibilities of Council

7.(1) Council has ultimate responsibility for all matters relating to the financial administration of the Siksika Nation whether or not they have been assigned or delegated to treasury board, or to an officer, employee, committee, contractor or agent by or under this law.

(2) Subject to this law and any other applicable Siksika Nation law, Council may delegate to treasury board, or to any 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 the members of treasury board;
- (c) the approval of budgets and financial statements of the Siksika Nation;
- (d) the approval of borrowing by the Siksika Nation;
- (e) from and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, any delegation of any of Council's functions that is expressly prohibited under the FSMA, including section 5(1)(f) of the FSMA.

Council policies, procedures and directions

8.(1) Subject to subsection (2), Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Siksika Nation and/or its related bodies.

(2) Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Siksika Nation assets, including those of its related bodies.

(3) Council must not establish any policies or procedures or give any directions relating to the financial administration of the Siksika Nation and/or its related bodies that are in conflict with this law or GAAP.

(4) From and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, Council must not establish any policies or procedures or give any directions relating to the financial administration of the Siksika Nation that are in conflict with the FSMA.

(5) Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective and efficient internal financial administration controls.

(6) 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

9.(1) Annually the chief financial officer must prepare a report separately listing the following:

- (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 the Siksika Nation to each member of Council and his or her dependents;

(b) any contracts between the Siksika Nation and each member of Council and between the Siksika Nation and a dependent of each member of Council 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 the Siksika Nation to the tribal administration senior officer and the dependents of the tribal administration senior officer;

(d) any contracts between the Siksika Nation and the tribal administration senior officer and between the Siksika Nation and a dependent of the tribal administration senior officer for the supply of goods or services, including a general description of the nature of the contracts;

(e) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by each related body to its highest paid and most senior officer or manager and the dependents of such senior officer or manager; and

(f) any contracts between a related body and its highest paid and most senior officer or manager and between a related body and a dependent of its highest paid and most senior officer or manager 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 the Siksika Nation,

(b) under a program or service universally accessible to all members of the Siksika Nation on published terms and conditions, or

(c) from a trust arrangement according to the terms of the trust.

Division Two – Treasury Board

Treasury Board continued

10. The treasury board of the Siksika Nation is hereby continued and confirmed, and shall continue in existence notwithstanding changes in its membership from time to time.

Composition of treasury board

11.(1) Council must appoint not less than five (5) and not more than seven (7) members of treasury board.

(2) At least the majority of the members of treasury board must have financial competency.

(3) Members of treasury board shall not be members of any other board, tribunal, commission, or committee of the Siksika Nation or of the Siksika Nation

tribal administration, or officers or directors of any related body (provided, however, any Councillor who is appointed as a member of treasury board may continue to be a member of Council and any committees of Council).

(4) At least one (1) member of treasury board must be a Councillor, who shall be appointed by the Chief of the Siksika Nation and who may be removed at any time by the Chief or by a resolution of Council.

(5) Not more than one-third (1/3) of treasury board members shall be Councillors.

(6) The Chief of the Siksika Nation shall be an *ex-officio*, non-voting member of treasury board.

(7) Subject to this Division, treasury board members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A member of treasury board may be removed from office by a resolution of Council if

(a) the member misses three (3) consecutive and regularly scheduled meetings of treasury board, or

(b) the chairperson of treasury board recommends removal.

(9) The chief financial officer reports to, but shall not be a member of, treasury board.

(10) The tribal administration senior officer shall not be a member of treasury board.

Chairperson and vice-chairperson of treasury board

12.(1) The members of treasury board must appoint one of their members to serve as chairperson of treasury board.

(2) The members of treasury board may appoint one of their members to serve as vice-chairperson of treasury board.

Board procedures

13.(1) The quorum for meetings of treasury board is a majority of the total number of treasury board members.

(2) Unless a treasury board member is not permitted to participate in a decision because of a conflict of interest, every treasury board member has one vote in all treasury board decisions.

(3) In the event of a tie vote of the members of treasury board, the chairperson of treasury board may cast a second tie breaking vote.

(4) Subject to subsection (5), the tribal administration senior officer and the chief financial officer must be notified of all treasury board meetings and must attend those meetings, unless excused by the chairperson of treasury board from attending.

(5) The tribal administration senior officer or the chief financial officer may be excluded from all or any part of a treasury board meeting by a recorded vote of treasury board members if

(a) the subject matter relates to a confidential personnel or performance issue respecting the tribal administration senior officer or the chief financial officer, or

(b) it is a meeting with the auditor or the internal Siksika auditor.

(6) Treasury board must meet

(a) at least twelve (12) times in each fiscal year, or more frequently as deemed necessary by treasury board, to conduct the business of treasury board, and

(b) as soon as practical after treasury board receives the audited annual financial statements and report from the auditor.

(7) Treasury board must provide minutes of its meetings to Council within fifteen (15) days following each meeting of treasury board and must report to Council during regular meetings of Council (as part of a regularly scheduled agenda item at such meetings dealing with treasury board reports).

(8) The chairperson shall preside over the meetings of treasury board and shall exercise administrative responsibilities including:

(a) calling meetings of treasury board;

(b) setting the agenda for the meetings of treasury board;

(c) certifying treasury board decisions; and

(d) performing such other functions as Council or treasury board may assign.

(9) The chairperson shall, between meetings of treasury board, exercise or perform such of the powers, duties or functions of treasury board as treasury board may determine.

(10) Subject to this law and any directions given by Council, treasury board may make rules for the conduct of its meetings.

(11) Subject to this law and any directions given by Council, treasury board may also make policies regarding the governance of treasury board which policies shall take effect upon approval by treasury board.

(12) Treasury board may retain a board secretary and/or a consultant to assist in the performance of any of its responsibilities.

Financial planning responsibilities

14.(1) Treasury board, working in conjunction with the chief financial officer, the tribal administration senior officer and the senior officers of each of the related bodies, must carry out the following activities in respect of the financial administration of the Siksika Nation and its related bodies:

(a) annually develop in respect of the financial administration of the Siksika Nation and its related bodies, and recommend to 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 Council for approval;

(c) on an ongoing basis, monitor the financial performance of the Siksika Nation and its related bodies against the budget and report any significant variations to Council;

(d) review the quarterly financial statements and recommend them to Council for approval.

(2) Treasury board may make a report or recommendations to Council on any matter respecting the financial administration of the Siksika Nation or its related bodies that is not otherwise specified to be its responsibility under this law.

(3) Treasury board shall be responsible for overseeing all other matters relating to the financial administration of the Siksika Nation and its related bodies that are not otherwise specifically assigned by this law, another Siksika Nation law, or by Council resolution, to another agency, person, or entity.

(4) Treasury board may advance funds on a monthly basis according to the budget to an account administered by:

- (a) in respect of an agency of the Siksika Nation, a senior manager of such agency; or
- (b) in respect of a related body, a senior officer of such related body.

(5) At the beginning of each fiscal year, an agency of the Siksika Nation or a related body may receive a two (2) month appropriation, or an appropriation in such greater amount as determined by treasury board and that corresponds to the cash flow requirements of such agency or related body.

(6) Where funds have been advanced in a particular month to an agency of the Siksika Nation or to a related body, the senior manager of the agency (or the senior officer of the related body, as applicable), shall report to treasury board within 15 days following the end of that particular month and shall provide treasury board, through the office of the chief financial officer, with:

- (a) a statement of the revenues and expenditures for that particular month;
- (b) an invoice listing the funds expended in that particular month; and
- (c) a trial balance of the receipts and disbursements for that particular month.

(7) Treasury board shall review all information submitted by each agency or related body and, if the same is reasonably within the budget, treasury board shall provide an appropriation for the next month of the fiscal year to the agency or the related body. If the required information has not been submitted to treasury board in a form acceptable to treasury board, treasury board may withhold, reduce or discontinue making any further advances until such time as the required information has been submitted to treasury board in a form acceptable to treasury board.

(8) Treasury board may deduct from an advance any amounts previously advanced which exceeded the amount of the expenditures recorded in the corresponding month-end statement provided to treasury board.

(9) Treasury board may make such adjustments as are required in the last month of the fiscal year to close out the final payment for the year in respect of any agency or related body.

(10) For greater certainty, all related bodies are accountable to the Siksika Nation through Council and treasury board and each related body shall present a corporate plan and an annual budget in respect of such related body to treasury board by November 30 prior to the commencement of the fiscal year of the Siksika Nation or by such other deadline prescribed by treasury board.

(11) All capital budgets and any proposed borrowing by a related body must be presented to treasury board and approved by Council prior to any capital expenditure or borrowing being transacted by a related body.

(12) All major transactions and any fundamental changes in the nature of the business of any related body must be approved by Council prior to the major transaction being completed, or prior to the fundamental change in the nature of the business of the related body taking effect.

(13) All related bodies shall present a quarterly financial statement to Council and to treasury board within thirty (30) days of the end of each quarter of the fiscal year.

(14) Unless otherwise approved by Council:

(a) all related bodies shall have the same external auditor as the auditor for the Siksika Nation; and

(b) the fiscal year end of all related bodies shall coincide with the fiscal year end of the Siksika Nation.

(15) All related bodies shall provide annual audited financial statements, not later than 60 days following the end of the fiscal year for which they were prepared, to treasury board and to Council for approval, unless such information is already available because the related body has been audited in conjunction with the audit conducted for the Siksika Nation and its agencies pursuant to this law.

(16) On the recommendation of treasury board, Council may also require that each related body shall enter into a written agreement with the Siksika Nation (as represented by treasury board) agreeing to:

- (a) abide by the provisions of this law and any other applicable law of the Siksika Nation;
- (b) adhere to all directions of Council and treasury board made in accordance with this law;
- (c) abide by such other terms and conditions as may be prescribed by Council's policies and/or procedures governing the interaction of the Siksika Nation, treasury board, and related bodies to ensure that all related bodies are providing timely and accurate financial information to Council and to treasury board and are otherwise acting in the best interests of the Siksika Nation.

Audit responsibilities

15. Treasury board must carry out the following audit activities in respect of the financial administration of the Siksika Nation and each agency and related body of the Siksika Nation:

- (a) make recommendations to Council on the selection, engagement and performance of an external auditor in respect of the Siksika Nation and each agency of the Siksika Nation;
- (b) make recommendations to each related body on the selection, engagement and performance of the external auditor in respect of such related body (if different than the Siksika Nation auditor) and, if deemed necessary by treasury board, make recommendations to Council regarding the removal and/or replacement of any such auditor;
- (c) receive assurances on the independence of any proposed or appointed auditor;
- (d) review, and make recommendation to Council on, the planning, conduct and results of audit activities;
- (e) review, and make recommendations to Council, on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (f) periodically review, and make recommendations to Council regarding, policies, procedures and directions on reimbursable expenses, benefits and prerequisites of the Councillors, officers and employees of the Siksika Nation and its related bodies;
- (g) 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;

- (h) conduct a review of this law from time to time and, where appropriate, recommend amendments to Council;
- (i) periodically review, and make recommendations to Council on the role and financial administration responsibilities of treasury board, and the terms of reference governing treasury board.

Council assigned responsibilities

16. Council may, by means of a resolution of Council, assign to treasury board (or to a committee or consultant of Council working in conjunction with treasury board) the following activities in respect of the financial administration of the Siksika Nation:

- (a) to develop, and recommend to 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 Council for approval, cash management plans;
- (c) to review, and report to Council on, the financial content of any Siksika Nation reports and/or those of its related bodies;
- (d) to review, monitor and report to Council on, the appropriateness of the Siksika Nation's accounting and financial reporting systems, policies and practices and/or those of its related bodies;
- (e) to review, and recommend to Council for approval, any proposed significant changes in the Siksika Nation's accounting or financial reporting systems, policies, procedures or directions and/or those of its related bodies;
- (f) to monitor the collection and receipt of the Siksika Nation's financial assets, including debts owed to the Siksika Nation and/or those of its related bodies;
- (g) to review, and report to Council on, the Siksika Nation's risk management policies and control and information systems and/or those of its related bodies and, where appropriate, recommend improvements to Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to Council;
- (i) to monitor compliance with the legal obligations of the Siksika Nation and/or those of its related bodies, including legislative, regulatory and contractual obligations, and report to Council;
- (j) to review, and report to Council on, the adequacy of financial administration personnel and resources;
- (k) to review, monitor, and report to Council on, the adequacy and appropriateness of Siksika Nation's insurance coverage respecting significant Siksika Nation risks and risks of its related bodies;

- (l) to review, monitor, and report to Council on, material litigation and its impact on financial administration and reporting.

Division Three – Officers and Employees

Tribal Administration Senior Officer and Related Body Senior Officers

17.(1) Council must designate an employee of the Siksika Nation tribal administration as the tribal administration senior officer, and may set the terms and conditions associated with such position.

(2) Reporting to Council, the tribal administration senior officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Siksika Nation tribal administration including the following duties:

- (a) to develop and recommend to Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Siksika Nation tribal administration;
- (b) to prepare and recommend to Council for approval, the powers, duties and functions of all employees of the Siksika Nation tribal administration;
- (c) to hire the employees of the Siksika Nation tribal administration, as the tribal administration senior 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 the Siksika Nation tribal administration;
- (e) to oversee and administer the contracts of the Siksika Nation tribal administration;
- (f) to prepare, recommend to Council, and maintain and revise as necessary, the organization chart referred to in section 20;
- (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 (g) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the tribal administration senior officer under this law;
- (j) to carry out any other activities specified by Council that are not inconsistent with the tribal administration senior officer's duties specified in this law;
- (k) from and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, to carry out any other activities specified by Council that are not contrary to the FSMA.

(3) The tribal administration senior officer may assign the performance of any of the tribal administration senior officer's duties or functions

(a) to an officer or employee of the Siksika Nation, and

(b) with the approval of Council, to a contractor or agent of the Siksika Nation or to a senior officer of a related body.

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

(5) Reporting to Council and to the board of directors of the related body, the senior officer of each of related body is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of such related body including the following duties:

(a) to develop and recommend to Council and the board of directors of such related body for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of such related body;

(b) to prepare and recommend to Council and the board of directors of such related body for approval, the powers, duties and functions of all employees of such related body;

(c) to hire the employees of such related body, as the such senior officer considers necessary, and to set the terms and conditions of their employment;

(d) in conjunction with the board of directors of such related body, to oversee, supervise and direct the activities of all officers and employees of such related body;

(e) to oversee and administer the contracts of such related body;

(f) to prepare, recommend to Council and the board of directors of such related body for approval, and maintain and revise as necessary, an organization chart in respect of such related body;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks in respect of such related body;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of a senior officer of a related body under this law;

(j) to carry out any other activities specified by Council or the board of directors of such related body that are not inconsistent with the senior officer's duties specified in this law;

(k) from and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, to carry out any other activities specified by Council that are not contrary to the FSMA.

(6) The senior officer of a related body may assign the performance of any of the senior officer's duties or functions

(a) to an officer or employee of the Siksika Nation, and

(b) with the approval of Council and the board of directors of the related body, to a contractor or agent of the Siksika Nation or to a senior officer of another related body.

(7) Any assignment of duties or functions under subsection (6) does not relieve the senior officer of a related body of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

18.(1) Council must designate an employee of the Siksika Nation as the chief financial officer of the Siksika Nation, and may set the terms and conditions associated with such position.

(2) The chief financial officer shall act as the senior administrative officer of treasury board, and shall assist treasury board in carrying out its duties in accordance with this law.

(3) The chief financial officer shall be an employee of, or contractor to, the Siksika Nation and his or her hiring and dismissal shall be in accordance with an employment contract, or contract for services, and in compliance with the personnel policies and procedures of the Siksika Nation tribal administration as approved by council from time to time.

(4) Reporting to treasury board through the chairperson of treasury board, the chief financial officer is responsible for the day-to-day management of the financial administration systems of the Siksika Nation and the agencies of the Siksika Nation, 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 the Siksika Nation including the local revenue account(s);

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the Siksika Nation's local revenue account(s);

(d) to prepare the monthly financial information required in section 68, the quarterly financial statements required in section 69, and the draft annual financial statements required in section 70;

- (e) to prepare the financial components of reports to Council and of any short, medium and long term plans, projections and priorities referred to in section 14(1);
 - (f) to actively monitor compliance with any agreements and funding arrangements entered into by the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body;
 - (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems of the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body;
 - (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body, to facilitate the annual audit;
 - (i) to actively monitor compliance with this law and any other applicable Siksika Nation law, applicable standards and any policies, procedures and directions of Council respecting the financial administration of the Siksika Nation, each agency of the Siksika Nation and each related body, other than those matters that are the responsibility of the tax administrator under this law, another Siksika Nation law or, if and as applicable, the FSMA;
 - (j) to prepare or provide any documentation and financial information required by Council and by treasury board to discharge its responsibilities;
 - (k) to evaluate the financial administration systems of the Siksika Nation, each agency of the Siksika Nation and, as applicable, each related body, 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;
 - (o) to carry out any other activities specified by Council or by treasury board that are not inconsistent with the chief financial officer's duties under this law.
- (5) In the course of discharging his or her responsibilities under this law, the chief financial officer must, working in conjunction with the tribal administration senior officer and the senior officers of each related body, recommend to Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.
- (6) With the approval of the chairperson of treasury board, or with the approval of treasury board, 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, consultant or agent of the Siksika Nation or of any related body but any such assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) The tax administrator reports to the chief financial officer in respect of the performance of any of the tax administrator's duties or functions under this law. If the tax administrator is the same individual as the chief financial officer, then the tax administrator shall report to the chairperson of treasury board.

(2) With the approval of the chairperson of treasury board and the chief financial officer, or with the approval of treasury board, 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, consultant or agent of the Siksika Nation or of any related body but any such assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational structure

20.(1) Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Siksika Nation and its related bodies.

(2) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the Siksika Nation and its related bodies;
- (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 Council, treasury board and all other committees of Council and the Siksika Nation,
 - (ii) the tribal administration senior officer, the chief financial officer, the tax administrator, the executive manager, the senior officer of each related body and the other officers of the Siksika Nation and its related bodies, and
 - (iii) the principal lines of authority and the responsibility between Council, treasury board and other committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the tribal administration senior officer must provide a copy of the organization chart under subsection (1) to a Councillor, a member of treasury board, a member of a committee referred to in subsection (2)(d)(i), an officer, an employee or agent of the Siksika Nation or its related bodies and a member of the Siksika Nation.

(4) In the course of discharging his or her responsibilities under this law, the tribal administration senior officer must (in respect of the Siksika Nation tribal administration) and each senior officer of a related body must (in respect of such related body), working in conjunction with the chief financial officer, recommend to Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) Council must take all reasonable steps to ensure that the Siksika Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Siksika Nation and its related bodies. Without in any way limiting the generality of the foregoing, Council shall have the right to require that background security clearances, criminal record and credit checks, and other due diligence procedures as may be recommended by treasury board be included as part of the hiring process to ensure that only qualified and competent personnel are retained to carry out the financial administration activities of the Siksika Nation and its related bodies.

(6) Council may at any time elect to appoint, on a permanent or a part-time basis, an internal Siksika auditor to conduct an internal audit of the Siksika Nation and/or its related bodies on any basis determined by Council (including, without limitation, an audit of the standards and performance of the Siksika Nation's financial administration systems and controls, and those of its related bodies).

(7) If Council elects to appoint internal Siksika auditor, such auditor shall have the same powers and the right to access information in the same manner as the auditor of the Siksika Nation.

Division Four – Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the Siksika Nation or of a related body, a Councillor must

- (a) comply with this law, any other applicable Siksika Nation law and any applicable standards (including, if applicable, standards under the FSMA),
- (b) act honestly, in good faith and in the best interests of the Siksika Nation,
- (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 Siksika Nation's conflict of interest policies, including required disclosures of private interests.

(2) If it has been determined under this law or by a court of competent jurisdiction that a Councillor has contravened this section, Council must post a public notice of the details of the determination for a period of not less than 31 days as soon as practicable after the contravention was determined.

Conduct of officers, employees, contractors, etc

22.(1) This section applies to

- (a) an officer, employee, contractor and agent of the Siksika Nation and/or its related bodies,
- (b) each person acting under the delegated authority of Council, the Siksika Nation and each related body, or
- (c) a member of treasury board or a member of a committee of Council or the Siksika Nation who is not a Councillor.

(2) When a person is exercising a power, duty or responsibility relating to the financial administration of the Siksika Nation and/or its related bodies, that person must

- (a) comply with this law, any other applicable Siksika Nation law and any applicable standards (including, when and if applicable, standards under the FSMA),
 - (b) comply with all policies, procedures and directions of Council, and
 - (c) avoid conflicts of interest and comply with the requirements of the Siksika Nation's conflict of interest policies, including required disclosures of private interests.
- (3) Council must incorporate the relevant provision of this section into
- (a) the terms of employment or appointment of every officer or employee of the Siksika Nation and each related body,
 - (b) the terms of every contract of a contractor of the Siksika Nation and each related body,
 - (c) the terms of appointment of every member of treasury board;
 - (d) the terms of appointment of every member of a committee who is not a Councillor, and
 - (e) the terms of appointment of every agent of the Siksika Nation.
- (4) If a person contravenes subsection (2), the following actions may be taken:
- (a) an officer, manager or employee may be disciplined including dismissal;
 - (b) a contractor's contract may be terminated;
 - (c) the appointment of a member of treasury board or of a committee may be revoked;

- (d) the appointment of an agent or officer may be revoked.

PART THREE

FINANCIAL MANAGEMENT

Division One – Financial Plans and Annual Budgets

Fiscal year

23. The fiscal year of the Siksika Nation is April 1 to March 31 of the following year.

Multi-year financial plan

24. No later than March 31 of each year 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) 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 Four, 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 years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of annual budget

25.(1) The annual budget must encompass all the operations for which the Siksika Nation (including its related bodies) 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 surplus or annual and accumulated deficit and the application of year end surplus.

(2) The revenue category of moneys derived from the Siksika Nation'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 Siksika Nation's lands.

Budget and planning process schedule

26.(1) On or before January 31 of each year the chief financial officer must prepare and submit to treasury board 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 treasury board must review

(a) the draft annual budget and recommend an annual budget to Council for approval, and

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

(3) On or before March 31 of each year Council must review and approve the annual budget for the Siksika Nation for the next fiscal year.

(4) On or before June 15 of each year the chief financial officer must prepare and submit to treasury board for review a draft amendment of the component of the annual budget respecting the Siksika Nation's local revenue account.

(5) On or before June 30 of each year, treasury board must review the draft amendment of the component of the annual budget respecting the Siksika Nation's local revenue account and recommend an amendment to the annual budget to Council for approval.

(6) No later than July 15 of each year Council must approve the amendment of the component of the annual budget respecting the Siksika Nation's local revenue account.

Additional requirements for budget deficits

27. If a draft annual budget in respect of the Siksika Nation (or of any related body) contains a proposed deficit, Council must ensure that

(a) the multi-year financial plan of the Siksika Nation demonstrates how and when the 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 Siksika Nation or of any related body.

Amendments to annual budgets

28.(1) The annual budget of the Siksika Nation (or of any related body) must not be changed without the approval of Council.

(2) Subject to sections 26(6) and 36, unless there is a substantial change in the forecasted revenues or expenses of the Siksika Nation (or of any related body) or in the expenditure priorities of Council, Council must not approve a change to the annual budget of the Siksika Nation or of any related body.

Local revenue account budget requirements

29.(1) In this section, “property taxation law” means a property taxation law made by the Siksika Nation including, if and as applicable, under section 5(1)(a) of the FSMA.

(2) Despite any other provisions of this law, from and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the FSMA and of the First Nations Tax Commission standards.

Policy for Siksika Nation information or involvement

30.(1) Council must establish policies or procedures or give directions respecting the means by which members of the Siksika Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the Siksika Nation’s local revenue account, and
- (b) the multi-year financial plan.

(2) Council must post a public notice of each open Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget;
- (c) an amendment to the annual budget.

(3) Members of the Siksika Nation 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

31.(1) No account may be opened for the receipt and deposit of money of the Siksika Nation or any agency of the Siksika Nation unless the account is

- (a) in the name of the Siksika Nation,
- (b) opened in a financial institution, and

(c) authorized by treasury board or by the chief financial officer, or pursuant to any other law of the Siksika Nation.

(2) The Siksika Nation 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 the Siksika Nation has money held in trust;
- (d) a land and resources account for money from revenues from the Siksika Nation's lands;
- (e) a tangible capital asset reserve account for money set aside for purposes of section 84.

(3) The Siksika Nation may, if approved by treasury board or by Council, establish any other accounts not referred to in subsection (2) as may be required pursuant to any other law of the Siksika Nation (including any law relating to the Siksika Heritage Trust), or as may be necessary and appropriate to manage the Siksika Nation's financial assets.

(4) No account may be opened for the receipt and deposit of money of any related body unless the account is

- (a) opened in the name of the related body,
- (b) opened in a financial institution, and
- (c) authorized by the senior officer of the related body in conjunction with treasury board or the chief financial officer, or pursuant to any other law of the Siksika Nation.

(5) Each related body must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraph (b);
- (b) a trust account if the related body has money held in trust.

(6) A related body may establish any other accounts not referred to in subsection (5) as may be required pursuant to any other law of the Siksika Nation, or as may be approved by treasury board or the chief financial officer as being necessary and appropriate to manage the financial assets of the related body.

Accounts management

32.(1) The chief financial officer must ensure the safekeeping of all money received by the Siksika Nation and any agency of the Siksika Nation.

- (2) The chief financial officer

- (a) must deposit all money received by the Siksika Nation as soon as practicable (and in any event within 2 business days) into the appropriate accounts described in section 31, and
 - (b) must not authorize payment of money from an account described in section 31 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this law or another Siksika Nation law.
- (3) The senior officer of each related body must ensure the safekeeping of all money received by the related body.
- (4) The senior officer of each related body
- (a) must deposit all money received by the related body as soon as practicable (and in any event within 2 business days) into the appropriate accounts described in section 31, and
 - (b) must not authorize payment of money from an account described in section 31 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this law, another Siksika Nation law, an agreement approved by Council, or by treasury board.

Division Three – Expenditures

Prohibited expenditures

- 33.**(1) Money or financial assets in a trust account must not be used for a purpose other than the purposes permitted under the terms of the trust.
- (2) Money in a local revenue account must not be used for any purpose other than the purposes permitted under a local revenue law.
- (3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part Four.

Prohibited agreements

34. The Siksika Nation (including any related body) must not enter into an agreement or undertaking that requires the Siksika Nation to expend money that is not authorized by, or that contravenes, this law or another Siksika Nation law.

No expenditure without appropriation

35.(1) Subject to section 36(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation or pursuant to another Siksika Nation law.

(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

36.(1) The tribal administration senior officer, treasury board, the chairperson of treasury board, or the chief financial 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 Siksika Nation law.

(2) Council must establish policies and procedures to authorize expenditures for emergency purposes under subsection (1).

(3) The expenditure under subsection (1) must be reported to Council as soon as practicable and Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the tribal administration senior officer, treasury board, the chairperson of treasury board, or the chief financial officer 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 Siksika Nation in relation to an appropriation must not exceed the amount specified in the budget for the Siksika Nation 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

- (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

39.(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 or another Siksika Nation 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 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.

(8) The tribal administration senior officer or the 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 (9), the tribal administration senior officer or chief financial officer may authorize a payment out of, or sign a requisition for, payment from any appropriation.

(11) Subject to subsections (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.

(12) Council may from time to time establish policies and procedures governing a tendering and/or procurement process to be followed by the Siksika Nation, which policies and procedures shall be recommended by treasury board and approved by Council. Pending the establishment of such policies and procedures the following shall apply:

- (a) any requisition (including any purchase order respecting the procurement of goods or services) over \$15,000, or such greater amount as may from time to time be approved by Council, shall require authorization by the chief financial officer in addition to the signature of the relevant senior manager of the Siksika Nation tribal administration agency proposing the purchase;
- (b) all purchase orders or contracts valued at over \$50,000 shall be tendered;
- (c) if the purchase order or contract is valued at more than \$50,000 but less than \$500,000, the tender may be by invitation;
- (d) if the purchase order or contract is valued at more than \$500,000 the tender must be public;
- (e) in emergency situations telephone or facsimile bids up to \$50,000 may be accepted, provided that a written confirmation follows from the bidder and a record of all telephone bids is kept;
- (f) invitations to tender and public tenders shall include:
 - (i) the time and date of closing;
 - (ii) sufficient details from which comparable bids can be made;
 - (iii) the time, date, and place tenders are to be opened; and
 - (iv) amount of security deposit if required;
- (g) except in emergency situations, the tendering period is not to be less than five (5) working days;
- (h) all tenders are to be returned sealed and addressed to the Siksika Nation, clearly marked "*Tendered for.....*" and the time and date of receipt is to be recorded on the unopened envelope of tender when received;
- (i) all tenders received shall be opened in public and in the presence of the senior manager, senior officer, or other person responsible for the tender process;
- (j) the name of the tender, project, date of bid and amount shown must be recorded;
- (k) the lowest tender received shall normally be accepted unless the person or body authorized to accept the tender deems it in the best interests of the Siksika Nation to accept a higher tender because the higher tender:
 - (i) provides a better quality product or better service; or
 - (ii) provides economic benefits to the Siksika Nation or its members; or
 - (iii) provides a joint venture or other economic development opportunity for the Siksika Nation;

and acceptance of such higher tender has been approved by treasury board, or by Council pursuant to a resolution;

(l) where other than the lowest tender is accepted, the reasons for such acceptance are to be recorded in writing, signed and dated by the person or body authorized to make the decision;

(m) subject to this law, tenders shall comply with the tendering and procurement policies and procedures approved by treasury board or by Council to govern such activity; and

(n) upon acceptance of a tender for the performance of work, goods, or services, a contract is to be signed by both parties and provided to the chief financial officer, and disbursements or payment on any contract shall be made without supporting documentation, including such documentation as may be required pursuant to the policies of treasury board or of Council.

Form of payment

40. Payments by the Siksika Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two of the persons referred to in section 39(8) to (10).

Division Four – General Matters

Advances

41.(1) The tribal administration senior officer (in respect of the Siksika Nation tribal administration), the senior officer of a related body (in respect of such related body), 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

42. If the Siksika Nation or a related body, as the case may be, 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

43.(1) Money received by the Siksika Nation 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 Council.

(2) Money received by a related body 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 Council.

(3) Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsections (1) and (2).

Interest

44.(1) All interest earned on the accounts described in section 31, 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 31.

- (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 account must be retained in that account.

(3) The Siksika Nation may charge interest at a rate set from time to time by Council on any debts or payments owed to the Siksika Nation or any related body that are overdue subject to applicable law, including the *Interest Act* (Canada).

Refunds

45.(1) Money received by the Siksika Nation or any related body 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) Council must establish policies and procedures respecting the refund of money under subsection (1).

Write off of debts

46. All or part of a debt or obligation owed to the Siksika Nation, an agency of the Siksika Nation, or any related body may be written off:

- (a) if approved by Council, or
- (b) if done (in relation to the Siksika Nation or an agency of the Siksika Nation) by treasury board, the tribal administration senior officer or the chief financial officer, under the authority of a policy or direction of Council; or
- (c) if done (in relation to a related body) by treasury board, the senior officer of such related body, or the chief financial officer, under the authority of a policy or direction of Council.

Extinguishment of debts

47. All or part of a debt or obligation owed to the Siksika Nation, an agency of the Siksika Nation, or any related body may be forgiven only

- (a) if approved by Council, or

- (b) if done (in relation to the Siksika Nation or an agency of the Siksika Nation) by treasury board, the tribal administration senior officer or the chief financial officer, under the authority of a policy or direction of Council; or
- (c) if done (in relation to a related body) by treasury board, the senior officer of such related body, or the chief financial officer, under the authority of a policy or direction of Council.

Year end surplus

48.(1) Subject to subsections (2), (3) and (4) and subject to the terms of any funding or other agreement to which the Siksika Nation is a party, an operating surplus of the Siksika Nation at the end of the fiscal year must be paid into the general account described in section 31.

(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.

(4) If an agency of the Siksika Nation has an operating surplus in respect of a given fiscal year the agency may, by means of a written submission delivered to treasury board not later than 15 days following the expiration of the fiscal year in question, request that all or a portion of such operating surplus be retained for the completion of previously budgeted programs that are not completed, or for the completion of programs that were specifically budgeted in respect of more than one fiscal year. Unless treasury board has indicated, in writing, that all or any portion of such operating surplus may be retained, the operating surplus at the end of the fiscal year must be paid into the general account described in section 31.

Division Five – Borrowing

Limitations on borrowing

49.(1) Except as specifically authorized in this law or in a local revenue law, none of the Siksika Nation, an agency of the Siksika Nation, or any related body are permitted to borrow money or grant security.

(2) Subject to this law, if the Siksika Nation, an agency of the Siksika Nation, or any related body is authorized in this law to borrow money or grant security, Council may authorize the chief financial officer to borrow money or grant security

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

Borrowing for ordinary operations

50.(1) The Siksika Nation or, with the approval of treasury board a related body, 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) The Siksika Nation 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 Council approves.

(3) The Siksika Nation 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 Siksika Nation.

(4) A related body may with the approval of treasury board 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 related body.

Financial agreements

51.(1) The Siksika Nation may enter into the following agreements in the name of the Siksika Nation:

- (a) for the purpose of efficient management of the Siksika Nation's financial assets, agreements with financial institutions and related services agreements;
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Siksika Nation'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 Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the Siksika Nation.

Borrowing for authorized expenditures

52.(1) If the general account described in section 31 is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer or treasury board recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Siksika Nation may borrow an amount not exceeding a maximum amount specified by 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

53.(1) This section 53 only applies to a "borrowing member" as defined under the FSMA, and shall only be deemed to apply from and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation.

(2) The Siksika Nation may only secure long-term financing secured by property tax revenues from the First Nations Finance Authority as permitted under its local revenue law and the FSMA.

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

Borrowing for new capital projects

54.(1) Council must establish policies or procedures or give directions respecting the means by which members of the Siksika Nation must be informed about or involved in consideration of borrowing for new capital projects described in section 88(2).

(2) Council must post a public notice of each Council meeting when borrowing for new capital projects described in section 88(2) is presented for approval.

(3) Members of the Siksika Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for repayment of debts

55. Subject to this law and a local revenue law, the Siksika Nation may borrow money that is required for the repayment or refinancing of any debt of the Siksika Nation, other than a debt in relation to money borrowed under section 52(1) or a debt owed to the First Nations Finance Authority.

Use of borrowed money

56.(1) Subject to this section and any local revenue law, money borrowed by the Siksika Nation 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 Siksika Nation and not required to be used immediately for that purpose may be temporarily invested under section 62(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

57.(1) Subject to subsection (2), security granted by the Siksika Nation must be signed by a Councillor designated by Council and by the chief financial officer.

(2) A security granted by the Siksika Nation in respect of local revenues must be signed by a Councillor designated by Council and by the tax administrator.

Operational controls

58. 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 Siksika Nation's operations and those of its related bodies.

Division Six – Risk Management

Limitation on business activity

- 59.**(1) Subject to subsections (2) and (3), the Siksika Nation 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) The Siksika Nation may carry on a business that
- (a) is ancillary or incidental to the provision of programs or services or other functions of Siksika Nation 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, the Siksika Nation's lands or lands owned in fee simple by or in trust for the Siksika Nation, or
 - (ii) any other property of the Siksika Nation.
- (3) The Siksika Nation may carry on business activities through a related body for the primary purpose of profit if Council determines that the business activities
- (a) do not result in a material liability for the Siksika Nation, or
 - (b) do not otherwise expose the Siksika Nation's financial assets, property or resources to significant risk.
- (4) 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.
- (5) No related body of the Siksika Nation shall be established without the approval of Council, which approval shall only be provided following a review and recommendation to Council by treasury board.
- (6) Council shall ensure that when any related body is hereafter established or created, the articles, by-laws and/or other constating documents of such related body require the related body to comply with and be bound by all applicable provisions of this law. Council shall also take steps to ensure that the articles, by-laws and/or other constating documents of any existing related body be amended in order to require the related body to comply with and be bound by all applicable provisions of this law.

Guarantees and indemnities

- 60.**(1) Neither the Siksika Nation nor any related body may give a guarantee unless Council has considered the report of the chief financial officer under subsection (2).

(2) Before Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council and for treasury board identifying any risks associated with giving the guarantee and assessing the ability of the Siksika Nation and/or the related body to honor the guarantee should it be required to do so.

(3) Neither the Siksika Nation nor any related body may give an indemnity unless it is

- (a) authorized under section 102,
- (b) necessary and incidental to and included in another agreement to which the Siksika Nation and/or the related body is a party, or
- (c) in relation to a security granted by the Siksika Nation and/or the related body that is authorized under this law or another Siksika Nation law.

(4) Subject to a resolution described in section 102, 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 the Siksika Nation 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;
- (d) specifying the records to be maintained of all guarantees and indemnities given by the Siksika Nation and any related body.

Authority to invest

61.(1) Except as specifically authorized in this law or another Siksika Nation law (including, without limitation, the *Siksika Nation Revenue Account By-law* and section 62 below), the Siksika Nation must not invest the Siksika Nation's financial assets.

(2) Council may authorize treasury board and/or the chief financial officer to invest the Siksika Nation's financial assets

- (a) as specifically approved by Council, or
- (b) in accordance with the policies, procedures or directions recommended by treasury board and approved by Council.

Approved investments

62.(1) Money in an account described in section 31 that is not immediately required for expenditures may be invested by the Siksika Nation 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 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 an investment policy adopted by Council;
- (g) from and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, securities issued by the First Nations Finance Authority or any other investments or class of investments prescribed by regulation under the FSMA.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Siksika Nation as permitted under the terms of the trust or under the laws of Alberta.

(3) If the Siksika Nation has established an investment account under section 31, the Siksika Nation 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 Siksika Nation is a shareholder,
- (b) a trust in which the Siksika Nation is a beneficiary,
- (c) a limited partnership in which the Siksika Nation is a partner, or
- (d) a member investment program described in section 63.

(4) From and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, despite any other provision in this section, government transfer funds and local revenue funds may only be invested in investments specified in section 85(3) of the FSMA.

Permitted investments in Siksika Nation member activities

63.(1) The Siksika Nation may only make a loan to a member of the Siksika Nation or to an entity in which a member of the Siksika Nation has an interest if the loan is made from a program of the Siksika Nation that has been approved by Council and that meets the requirements of this section.

(2) Before Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

- (3) A program referred to in subsection (1) must satisfy the following criteria:
- (a) the program must be universally available to all members of the Siksika Nation;
 - (b) the terms and conditions of the program must be published and accessible to all members of the Siksika Nation;
 - (c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans;
 - (d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) Council must make policies or procedures or give directions for the operation of any program referred to in this section.

Administration of investments and loans

64.(1) If the Siksika Nation is authorized to make an investment or loan 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 or loan.

(2) If the Siksika Nation is authorized to make a loan under this law, Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk assessment and management

65.(1) Annually, and more often if necessary, the tribal administration senior officer must (in respect of the Siksika Nation tribal administration) identify and assess any significant risks to the Siksika Nation's financial assets, the Siksika Nation's tangible capital assets as defined in Part Four and the operations of the Siksika Nation.

(2) Annually, and more often if necessary, the tribal administration senior officer must report to treasury board 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.

(3) Annually, and more often if necessary, the senior officer of each related body (in respect of such related body) must identify and assess any significant risks to the related body's financial assets, and its tangible capital assets as defined in Part Four and the operations of the related body.

(4) Annually, and more often if necessary, the senior officer of each related body must report to treasury board 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

66.(1) On recommendation of treasury board, Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 65 and any other risks associated with any assets, property or resources under the care or control of the Siksika Nation.

(2) 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 Seven – Financial Reporting

GAAP

67. All accounting practices of the Siksika Nation and its related bodies must comply with GAAP.

Monthly financial information

68.(1) At the end of each month the chief financial officer must prepare financial information respecting the financial affairs of the Siksika Nation and its related bodies in the form and with the content approved by Council on the recommendation of treasury board.

(2) The chief financial officer must provide the financial information in subsection (1) to Council and treasury board not more than 45 days following the end of the month for which the information was prepared.

(3) The tribal administration senior officer and the senior officers of each of the related bodies shall, in relation to their areas of authority, ensure that the chief financial officer is provided with all necessary financial information in a timely fashion so that the chief financial officer can meet his or her obligations to Council under this section.

Quarterly financial statements

69.(1) At the end of each quarter of the fiscal year the chief financial officer must prepare financial statements for the Siksika Nation and its related bodies for that quarter in the form and with the content approved by Council on the recommendation of treasury board.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to Council and treasury board not more than 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 treasury board, and
- (b) reviewed and approved by Council.

(4) The tribal administration senior officer and the senior officers of each of the related bodies shall, in relation to their areas of authority, ensure that the chief financial officer is provided with all necessary financial information in a timely fashion so that the chief financial officer can meet his or her obligations to Council under this section.

Annual financial statements

70.(1) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the Siksika Nation and its related bodies 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 Council on the recommendation of treasury board.

(3) The annual financial statements must include the following information:

- (a) the financial information of the Siksika Nation, its agencies and all of its related bodies for the fiscal year;
- (b) the financial information for the local revenue account (and, from and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, the same must be in the form that is required to meet the First Nations Financial Management Board standards respecting audit of the local revenue account);
- (c) the revenue categories for the Siksika Nation's lands referred to in section 25(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honor guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 9;
- (c) a report setting out all debts or obligations forgiven by the Siksika Nation and its related bodies;
- (d) a report setting out the information required in section 63(3)(c);
- (e) if the Siksika Nation has a land code in force, a report setting out moneys of the Siksika Nation derived from Siksika Nation's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from any Siksika Nation's lands;

- (f) from and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, any other report required under the FSMA;
- (g) any other report required under an agreement.

(5) The chief financial officer, together with the senior managers of each agency of the Siksika Nation, and the senior officers of each related body, shall have the financial records for their respective area for the preceding fiscal year completed and available for inspection by the auditor by not later than April 30 of each year.

(6) The chief financial officer must provide draft annual financial statements to treasury board for review within 50 days following the end of the fiscal year for which they were prepared.

(7) Treasury board must present draft annual financial statements to Council for review within 70 days following the end of the fiscal year for which they were prepared.

(8) The tribal administration senior officer and the senior officers of each of the related bodies shall, in relation to their areas of authority, ensure that the chief financial officer is provided with all necessary financial information in a timely fashion so that the chief financial officer can meet his or her obligations to Council under this section.

Audit requirements

71.(1) The annual financial statements of the Siksika Nation and all of its related bodies 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 First Nations Financial Management 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 section 70(4).

Appointment of auditor

72.(1) The Siksika Nation must appoint an external 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 treasury board and which is signed by the chief financial officer and the chairperson of treasury board. Such engagement letter must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this law and, from and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, that the annual financial statements and the audit of them also comply with the FSMA and First Nations Financial Management Board standards.

(3) To be eligible for appointment as the auditor of the Siksika Nation or any of its related bodies, an auditor must

(a) be a member in good standing of the Canadian Institute of Chartered Accountants or an association of accountants or auditors incorporated under the laws of a province or territory, and

(b) be independent of the Siksika Nation, its related bodies, Councillors and officers and members.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the Siksika Nation in writing of the circumstances, and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

(5) The auditor shall also act as the auditor for each agency of the Siksika Nation and for each related body of the Siksika Nation, unless a different auditor is appointed, on an annual basis, by such related body with the prior approval of Council.

Auditor's authority

73.(1) To conduct an audit of the annual financial statements of the Siksika Nation and each related body, the auditor must be given access to

(a) all records of the Siksika Nation and its related bodies for examination or inspection and given copies of these records on request, including all books, records, accounts, vouchers, resolutions of Council, policies, laws, by-laws, codes, treasury board minutes and resolutions, copies of agreements, contracts and other documents; and

(b) any Councillor, officer, employee, contractor or agent of the Siksika Nation and its related bodies to ask any questions or request any information.

(2) On request of the auditor, every person referred to in subsection (1)(b) must

(a) make available all records referred to in subsection (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 Siksika Nation and its related bodies as necessary for the performance of the auditor's duties.

(3) The auditor must be given not less than 10 business days' prior written notice of

(a) every Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered, and

(b) every meeting of the members of the Siksika Nation where the financial administration of the Siksika Nation or its related bodies 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 the Siksika Nation or any of its related bodies.

(5) The auditor may attend the meetings of treasury board and may call a meeting of treasury board to discuss any subject that concerns the auditor of the Siksika Nation or its related bodies.

(6) The auditor may be excluded from all or any part of a meeting of treasury board or Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of audited annual financial statements

74.(1) The audited annual financial statements must be provided to treasury board for its review and consideration not more than 100 days after the fiscal year end for which the statements were prepared.

(2) The auditor and treasury board shall present the audited annual financial statements to Council.

(3) Council must review and approve the audited annual financial statements not more than 120 days after the fiscal year end for which the statements were prepared.

Access to annual financial statements

75.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by Council,

(b) be signed by

(i) the Chief of the Siksika Nation or the Council chairperson,

- (ii) the chairperson of treasury board, 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 section 70(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the Siksika Nation at the Tribal Administration building of the Siksika Nation in Siksika, Alberta during normal business hours.

(3) The chief financial officer shall retain a copy of the signed audited financial statements.

(4) From and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, the audit report relating to the local revenue account must be available for inspection by any person referred to in section 14(2) of the FSMA at the Tribal Administration building of the Siksika Nation during normal business hours.

Annual Report

76.(1) Not later than 120 days after the end of each fiscal year, Council must prepare an annual report on the operations and financial performance of the Siksika Nation and its related bodies 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 Siksika Nation and its related bodies;
- (b) a progress report on any established financial objectives and performance measures of the Siksika Nation and its related bodies;
- (c) the audited annual financial statements of the Siksika Nation and its related bodies for the previous fiscal year including special purpose reports.

(3) The annual report referred to in subsection (1) must

- (a) be provided to the auditor at least 20 days prior to its final printing and release by Council so that the auditor can ensure that there are no errors or omissions in relation to the audited financial statements and/or the other financial information (including any special purpose reports) contained therein;
- (b) be made available to the members of the Siksika Nation at the Tribal Administration building of the Siksika Nation in Siksika, Alberta, and
- (c) from and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, be provided to the First Nations Financial Management Board and the First Nations Finance Authority.

Division Eight – Information and Information Technology

Ownership of records

77.(1) All records that are produced by or on behalf of the Siksika Nation or its related bodies or kept, used or received by any person on behalf of the Siksika Nation or its related bodies are the property of the Siksika Nation.

(2) Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Siksika Nation.

Operations manual

78.(1) The tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must prepare and maintain a current operations manual respecting every element of the Siksika Nation'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 treasury board and all other Council committees and officers and employees of the Siksika Nation and its related bodies.

(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 Siksika Nation or its related bodies, that part of the operations manual must be made available to the contractor or agent.

Record keeping and maintenance

79.(1) The tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must ensure that all records of the Siksika Nation and such related body, as applicable, are prepared, maintained, stored and kept secure, including as required under this law or any other applicable law.

(2) No Siksika Nation's records or related body records may be destroyed or disposed of except as permitted and in accordance with the policies, procedures and/or directions of Council.

(3) All financial records must be stored for at least seven years after they were created.

(4) Council must establish policies and procedures or give directions respecting access of any persons to Siksika Nation's records or related body records.

Local revenue account records

80. The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Siksika Nation.

Confidentiality of information

81.(1) No person may be given access to Siksika Nation’s records or related body records containing confidential information except as permitted in accordance with the policies, procedures and directions adopted by Council.

(2) All persons who have access to Siksika Nation’s records or related body records must comply with all policies, procedures or directions of Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information technology

82. Council must establish policies or procedures or give directions respecting information technology used by the Siksika Nation in its operations and those of its related bodies to ensure the integrity of the Siksika Nation’s financial administration system and its data base, and those of its related bodies.

PART FOUR CAPITAL PROJECTS

Definitions

83. In this Part:

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

“Siksika Nation’s tangible capital assets” mean all non-financial assets of the Siksika Nation and its related bodies 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) are to be used on a continuing basis, and
- (d) 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 the Siksika Nation’s tangible capital assets as described in section 87;

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

“replacement” includes substitution, in whole or in part, with another of the Siksika Nation’s tangible capital assets.

Council general duties

84. Council must take reasonable steps to ensure that

- (a) the Siksika Nation'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 the Siksika Nation'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 Alberta.

Tangible capital assets reserve fund

85. Council must 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

86. At each treasury board meeting, the tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) 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;
- (c) steps taken to ensure compliance with section 89 for every capital project.

Life-cycle management program

87.(1) The tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must establish and keep current a register of all the Siksika Nation'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;
- (i) any other information required by Council or by treasury board.

(2) On or before November 30 of each year, the tribal administration senior officer (in relation to the Siksika Nation tribal administration) and the senior officer of each related body (in respect of such related body) must arrange for the inspection and review of the state of each of the Siksika Nation's tangible capital assets to establish or update information respecting the following matters:

- (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;
- (i) property and liability insurance covering the capital asset and its use or operation.

(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 the Siksika Nation's tangible capital assets for the next fiscal year;
- (b) 5, 10 and 30 year forecasts of the estimated cost for rehabilitation or replacement of the Siksika Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the Siksika Nation'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 Siksika Nation'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 Treasury Board

88.(1) On or before January 15 of each year, treasury board must review the information, schedules and budget prepared under section 87 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, treasury board must review any plans for new construction of Siksika Nation'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

89.(1) 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;

(h) holdbacks, work approvals, payment and audit procedures.

(2) All Siksika Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital project consultants

90. The services of a professional engineer or other consultant may be retained to assist the tribal administration senior officer, the senior officers of related bodies, the chief financial officer, treasury board and/or Council to carry out their obligations under this Part.

Policy for information or involvement of members

91. Council must establish policies or procedures or give directions for

- (a) the provision of information to members of the Siksika Nation respecting capital projects, or
- (b) the involvement of members of the Siksika Nation in consideration of capital projects.

PART FIVE

BORROWING MEMBER REQUIREMENTS

Application

92. This Part only applies to the Siksika Nation and its related bodies from and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation and provided that the Siksika Nation is a borrowing member as defined in the FSMA.

Compliance with standards

93.(1) The Siksika Nation and its related bodies must comply with the all applicable First Nations Financial Management Board standards.

(2) If Council becomes aware that the Siksika Nation or any of its related bodies is not complying with a First Nations Financial Management Board standard referred to in subsection (1), Council must as soon as practicable take the any required actions to bring the Siksika Nation into compliance with the First Nations Financial Management Board standard.

PART SIX

LAND MANAGEMENT

Application

94. This Part only applies to the Siksika Nation and its related bodies from and after the date (if any) that the *First Nations Land Management Act* is adopted by and has application to the Siksika Nation, and if the Siksika Nation has a land code under the *First Nations Land Management Act*.

Obligations

95.(1) The Siksika Nation and its related bodies must comply with the *First Nations Land Management Act* and any land code made by the Siksika Nation 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 the Siksika Nation's land code for being accountable to members of the Siksika Nation for the management of Siksika Nation's lands and for moneys earned from those lands to satisfy section 6(1)(e) of the *First Nations Land Management Act*.

PART SEVEN**OIL AND GAS AND MONEYS MANAGEMENT****Application**

96. This Part only applies to the Siksika Nation and its related bodies from and after the date (if any) that *First Nations Oil and Gas and Moneys Management Act* is adopted by and has application to the Siksika Nation, and if the Siksika Nation has a financial administration code under the *First Nations Oil and Gas and Moneys Management Act*.

Obligations

97. The Siksika Nation and its related bodies must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial administration code made by the Siksika Nation as required or permitted under that Act.

PART EIGHT**MISCELLANEOUS****Reports of breaches and financial irregularities, etc.**

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the Siksika Nation or any related body is not authorized by or under this law or another Siksika Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Siksika Nation or any related body,
- (c) a provision of this law has been contravened, or
- (d) a person has failed to comply with the Siksika Nation's conflict of interest policies,

the person may disclose the circumstances to the chief financial officer and to the chairperson of treasury board.

(2) If the Chief or any Councillor becomes aware of any circumstances described under subsection (1), the Chief or Councillor must report them to the chief financial officer and to the chairperson of treasury board.

(3) If an officer, employee, contractor or agent of the Siksika Nation or a related body 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 financial officer and to the chairperson of treasury board.

Inquiry into report

99.(1) If a report is made to the chief financial officer under section 98(3), the chief financial officer must inquire into the circumstances reported and report the findings to the treasury board as soon as practicable.

(2) If a report is made to the chairperson of treasury board under section 98, the chairperson must inquire into the circumstances reported and report the findings to treasury board as soon as practicable.

(3) Treasury board may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to Council respecting any circumstances reported to treasury board under this section including treasury board's recommendations, if any.

Protection of parties

100.(1) All reasonable steps must be taken by the chairperson of treasury board, the chief financial officer, the members of treasury board and by Council to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the Siksika Nation or a related body or by a Councillor, officer, employee, contractor or agent of the Siksika Nation or a related body as a result of making that report.

(3) The treasury board, the chief financial officer and the chairperson of treasury board must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to Council.

(4) Council must establish policies or procedures or give directions

- (a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports,
- (b) for the inquiry or investigation into reports made under section 98, and
- (c) the fair treatment of a person against whom a report has been made under section 98.

Liability for improper use of money

101.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this law or the Siksika Nation's local revenue law is personally liable to the Siksika Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Siksika Nation or of a related body 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 the Siksika Nation under subsection (1) may be recovered for the Siksika Nation by the Siksika Nation, a member of the Siksika Nation or a person who holds a security under a borrowing made by the Siksika Nation.

(4) It is a good defence to any action brought against an officer or employee of the Siksika Nation for unauthorized expenditure, investment or use of Siksika Nation financial assets if it is proved that the officer or employee gave a written and signed warning to Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against proceedings

102.(1) In this section:

“indemnification” means the payment of 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);

“Siksika Nation official” means a current or former Councillor, officer or employee of the Siksika Nation or a director, officer or employee of a related body.

(2) Subject to subsection (3), Council may by resolution provide for the indemnification of a named Siksika Nation official, a category of Siksika Nation official or all Siksika Nation officials in accordance with the terms specified in the resolution.

(3) Council may not pay a fine that is imposed as a result of a Siksika Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic review of law

103.(1) By not later than September 30, 2012 and thereafter on a regular, periodic basis established by a policy of Council, treasury board must conduct a review of this law

- (a) to determine if it facilitates effective and sound financial administration of the Siksika Nation and its related bodies, and
 - (b) to identify any amendments to this law that may better serve this objective.
- (2) Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the Siksika Nation respecting any proposed amendment of this law, or
 - (b) the involvement of members of the Siksika Nation in consideration of an amendment to this law.
- (3) Council must post a public notice of each Council meeting when a proposed amendment to this law is presented for approval.
- (4) Members of the Siksika Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of law to First Nations Finance Authority

104. From and after the date (if any) that the FSMA is adopted by and has legal application to the Siksika Nation, this law will be submitted by the Siksika Nation to the First Nations Financial Management Board and, as soon as practical after the First Nations Financial Management Board approves the financial administration law of the Siksika Nation, Council must provide a copy of the law to the First Nations Finance Authority.

Coming into force

105. This law shall come into force following its approval by Council and in accordance with the applicable provisions of the *Indian Act*.

106. The Financial Administration Code shall be repealed in its entirety and replaced by this law as of the day this law comes into force.

SCHEDULE A

AVOIDING AND MITIGATING CONFLICTS OF INTEREST

INTERPRETATION

Interpretation

1.(1) In this Schedule, “this law” means the *Siksika Nation 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 meanings as in this law.

(3) Sections 2 and 4 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 and prevails.

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” mean 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 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 Siksika Nation, 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 ONE

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all Councillors of the Siksika Nation and, where applicable, to all members of Council committees and of treasury board.

General obligations

4.(1) Councillors must avoid circumstances that could result in 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)(b) “real property” includes an interest in the Siksika Nation’s reserve lands held under

- (a) a certificate of possession under the *Indian Act*, or
- (b) the Siksika 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 financial officer:

- (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 section 2(3)(e).

(3) A Councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within 30 days of being elected to Council;
- (b) as soon as practical after a material change in the information previously disclosed;
- (c) on April 15 of each year that the Councillor holds office.

(4) The chief financial 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 Siksika Nation or any person engaged in any aspect of the financial administration of the first nation, the chief financial 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 section 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 Siksika 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 Council have determined would be acceptable if offered by the Siksika Nation to another person.

(3) Where a gift with a value greater than \$250.00 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 financial officer under section 5 and the gift must be treated as the property of the Siksika Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the Siksika 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 Siksika 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 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, Council must determine whether the Councillor has a conflict of interest or an apparent conflict of interest before Council considers the matter referred to in subsection (1).

(3) The minutes of Council meeting must record any determination made by Council under subsection (2).

(4) If 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 treasury board members

10.(1) This section applies to all members of treasury board and each treasury board committee.

(2) Sections 4 and 6 to 9 apply to a member of treasury board and each treasury board committee and all references in those sections to

(a) a Councillor are considered to be references to a member of treasury board and each member of a treasury board committee, and

(b) a Council meeting are considered to be references to a meeting of treasury board or of a treasury board committee.

PART TWO

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the Siksika Nation and of each related body.

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 Siksika 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 financial officer must ensure that every officer and employee of the Siksika Nation is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

(5) The senior officer of each related body must ensure that every officer and employee of that related body is informed of their obligations under this Part and must take steps to ensure that such officers and 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 financial officer or, in the case of the chief financial officer, to the chairperson of treasury board, and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the chief financial officer or the chairperson of treasury board, 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 Siksika 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 Council have determined would be acceptable if offered by the Siksika 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 financial officer or, in the case of the chief financial officer, to the chairperson of treasury board.

(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 Siksika 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.

Siksika Nation property and services

17.(1) Officers and employees must not use any personal property or services of the Siksika Nation or any related body for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of Council.

(2) Officer and employees must not acquire any personal property of the Siksika Nation or any related body unless it is done in accordance with policies or directions of Council.

PART THREE CONTRACTORS

Application

18.(1) This Part applies to all contractors of the Siksika Nation and each related body, other than a person who has an employment contract with the Siksika Nation or a related body.

(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 Siksika Nation or a related body.

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 Two of this Schedule as if the contractor were an officer or employee of the Siksika Nation.

General obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the Siksika Nation and each related body, and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the Siksika Nation or a related body.

(2) A contractor must not attempt to obtain preferential treatment from the Siksika Nation or a related body 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 Siksika Nation or a related body 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 Siksika Nation or a related body and which the contractor becomes aware of while performing services for the Siksika Nation or a related body unless the Siksika Nation and its related bodies have determined not to pursue the opportunity.

Siksika Nation property and services

23. If a contractor has been provided the use of any property or services of the Siksika Nation or a related body in order to perform services for the Siksika Nation or a related body, the contractor must not use the property or services for any purposes unrelated to performance of those services.

**SIKSIKA HERITAGE TRUST DEPOSIT
ACCOUNT EXPENDITURE BY-LAW NO. _____**

[Effective November 29, 2010]

This is a By-law for the expenditure of the funds paid to the Siksika Nation from the Siksika Heritage Trust.

WHEREAS:

A. Siksika has established the Siksika Heritage Trust (the “Trust”) to provide for the management, protection and investment of moneys settled in the Trust and which directs that certain funds be paid from the Trust to Siksika by deposit to the Siksika Heritage Trust Deposit Account (the “Deposit Account”);

B. Pursuant to Section 83 of the *Indian Act*, R.S.C. 1985, c.I-5 (the *Indian Act*), the Chief and Council of Siksika may, subject to the approval of the Minister of Indian Affairs and Northern Development, enact by-laws for the appropriation and expenditure of moneys of Siksika to defray band expenses and matters arising out of or ancillary thereto; and

C. The Council enacts this *Siksika Heritage Trust Deposit Account Expenditure By-law* to govern the expenditure of those funds deposited to, and expended from, the Deposit Account.

1. SHORT TITLE

1.1 This By-law shall be known as the *Siksika Heritage Trust Deposit Account Expenditure By-law* (the “By-law”).

2. PURPOSE OF BY-LAW

2.1 The purpose of this By-law is to govern the management, investment and expenditure of those funds deposited to the Deposit Account, such funds to be used for the long term benefit of the current and future Members of Siksika.

3. DEFINITIONS

3.1 Any of the capitalized terms used in this By-law but not defined in this By-law shall have the same meaning as set out in the Trust Agreement unless the context is inconsistent therewith. In the event of any inconsistency between the terms of the Trust Agreement and the terms of this By-law, the terms of this By-law shall prevail.

3.2 In this By-law:

(a) “Annual Allotment” means the following amounts:

- (i) for the initial fiscal year of the Trust the amount of \$1,000,000;
- (ii) for each of the next five (5) fiscal years of the Trust, an amount equal to four percent (4%) of the average of the closing market value of the Trust Property as of December 31 for all preceding fiscal years of the Trust, including the initial fiscal year of the Trust; and

- (iii) thereafter, in each fiscal year of the Trust, an amount equal to four percent (4%) of the average of the closing market value of the Trust Property as of December 31 for the preceding five (5) fiscal years of the Trust,
- (b) “Annual Payment” means the Annual Payment to be deposited by the Trustee to the Deposit Account pursuant to the terms of the Trust Agreement and, for the purposes of this By-law, is deemed to include the amount of any Authorized Loan Payments paid directly by the Trustee, for and on behalf of Siksika, in each fiscal year of the Trust;
- (c) “Authorized Expenses” means the administrative expenses reasonably incurred by Siksika in carrying out the terms of this By-law;
- (d) “Authorized Investment” means an investment purchased with funds from the Deposit Account from those investments listed in Schedule “A” to this By-law as amended from time to time;
- (e) “Authorized Loan” means a loan from a Financial Institution as lender to Siksika or the Trust, as borrower, in accordance with Article 6 of the Trust Agreement, the proceeds of which have been deposited to the Deposit Account;
- (f) “Authorized Loan Payments” means those payments of principal and interest made pursuant to the Trust Agreement, by the Trustee, to service an Authorized Loan;
- (g) “Bassano Dam Settlement Agreement” means the proposed agreement between Siksika, Her Majesty the Queen in Right of Canada, Her Majesty the Queen in Right of Alberta, and the Eastern Irrigation District whereby certain moneys are to be paid, on behalf of Siksika, to the Trust Account;
- (h) “Council” means the duly elected Chief and Council of Siksika;
- (i) “Council Resolution” means a written resolution of the Council, signed by a quorum of the Council, which resolution has been passed by the Council at a duly convened meeting;
- (j) “Deposit Account” means the Siksika Heritage Trust Deposit Account to be established by the Council pursuant to Section 4.1 of this By-law, into which the Annual Payment and other monies shall be deposited;
- (k) “Elector” means a Member of Siksika who is at least eighteen (18) years of age or otherwise meets the definition of Elector in the Siksika Referendum Regulations;
- (l) “*Financial Administration Law*” means Siksika’s *Financial Administration Law* as amended from time to time;
- (m) “Investment Consultant” has the same meaning as set out in the Trust Agreement;
- (n) “Investment Counsellor” has the same meaning as set out in the Trust Agreement;

- (o) “Financial Institution” means a bank, trust company or credit union duly licensed to conduct business in the Province of Alberta;
- (p) “Fiscal Year” means the fiscal year of Siksika which, unless otherwise determined by Council, shall be the twelve (12) month period from and after April 1 in one calendar year to and including March 31 in the succeeding calendar year;
- (q) “Majority of Electors” means, for the purposes of a referendum held pursuant to the Siksika Referendum Regulations regarding a proposed amendment to or repeal of this By-law, that a majority (over 50%) of the Electors vote and that at least a majority (over 50%) of those Electors who vote, vote in favour of the question or proposal on the ballot;
- (r) “Member” means a person whose name appears on the Membership List;
- (s) “Membership List” means the list of members of the Siksika Nation maintained for Siksika pursuant to the *Indian Act* or, if Siksika has control of the membership function as provided for in the *Indian Act*, then the membership list maintained by Siksika in accordance with its membership rules;
- (t) “Siksika” means the Siksika Nation, as represented by its Council;
- (u) “Siksika Referendum Regulations” means the guidelines adopted by Council, from time to time, that detail the procedures to be followed with respect to any vote regarding a proposed amendment or repeal of this By-law, provided that should the Council not have adopted such guidelines then it shall mean the *Indian Referendum Regulations, C.R.C. 1978, c.957*, as amended by SOR/94-369, Sched. H and by SOR/2000-392, all as amended or replaced from time to time;
- (v) “Trust” means the Siksika Heritage Trust established by the Trust Agreement;
- (w) “Trust Agreement” means the Siksika Heritage Trust Agreement; and
- (x) “Trustee” means the Trustee for the Siksika Heritage Trust.

3.3 In the event of a conflict between this By-law and the provisions of any other law made by Siksika or its Council, this By-law shall prevail to the extent of the conflict.

3.4 Where there is a reference to a number of days in this By-law it is deemed to be a reference to calendar days and in calculating the number of days, the day on which the first event happens is excluded and the day on which the last event happens is included.

4. ESTABLISHMENT OF DEPOSIT ACCOUNT

4.1 The Council shall establish the Deposit Account in a Financial Institution situated on a reserve, and such account shall be governed by the Council in accordance with this By-law and Siksika’s *Financial Administration Law*. The

Council shall maintain the Deposit Account for as long as the Trust remains in existence.

4.2 Siksika may from time to time deposit other funds into the Deposit Account, in addition to the Annual Payment and Authorized Loans. These funds may come from any source. Once such funds are deposited to the Deposit Account the terms of this By-law shall apply to such funds.

5. INVESTMENT OF FUNDS

5.1 Any funds deposited to the Deposit Account may be invested in Authorized Investments and any income generated by the investment of the funds shall be deposited to the Deposit Account.

6. CONTRIBUTION TO TRUST

6.1 In the event the Annual Payment in any fiscal year of the Trust is greater than the Annual Allotment for that fiscal year of the Trust, then the Council shall cause to be deposited to the Trust Account an amount equal to the amount by which the Annual Payment exceeds the Annual Allotment and such contribution shall be made as soon as is reasonably possible after the Annual Payment is deposited to the Deposit Account but, in any event, no later than May 31 of the Fiscal Year in which that Annual Payment is made.

7. AUTHORIZED LOAN PAYMENTS

7.1 The Council may, subject to and in accordance with the Trust Agreement, authorize the Trustee to:

- (a) provide Authorized Loan Guarantees; and
- (b) make Authorized Loan Payments.

7.2 All Authorized Loans shall be deposited into the Deposit Account.

8. EXPENDITURE OF FUNDS

8.1 Moneys held in the Deposit Account shall be distributed or expended for the use and benefit of Siksika and its Members.

8.2 The Council is, pursuant to clause 8.1 of the Bassano Dam Settlement Agreement, required to expend, within eight (8) years of the effective date of that agreement, a minimum of Four Million Dollars (\$4,000,000) to expand Siksika's irrigation enterprises, and the Council shall include this obligation in its annual budget process as set out in Section 9.

8.3 Any Annual Allotment amount remaining in the Deposit Account at the end of a Fiscal Year can, at the Council's discretion, either remain in the Deposit Account to be used in the next Fiscal Year, or be contributed by Siksika to the Trust.

9. ANNUAL BUDGET

9.1 The Annual Allotment and the proceeds of any Authorized Loans shall not be expended except in accordance with Section 8 and this Section 9.

9.2 The Council shall, within sixty (60) days prior to the end of each Fiscal Year, prepare in accordance with the *Financial Administration Law* an annual plan and budget for the next Fiscal Year setting out the proposed expenditures and deliverables related to the Annual Allotment and any new Authorized Loan(s), such annual plan and budget to identify the expenditures to be made, including any Authorized Loan Payments, and the deliverables to be achieved from such expenditures. The annual plan and budget shall provide sufficient information to permit the Members to identify the expenditures and benefits that will accrue to Siksika and its Members.

9.3 The annual plan and budget for any Fiscal Year must be approved by Council Resolution, in accordance with the *Financial Administration Law*, prior to expending the Annual Allotment and any new Authorized Loans for that Fiscal Year. For greater certainty, any Authorized Loan Payments obligations committed to by the Trustee shall remain in force and effect and shall be made regardless of whether the annual plan and budget for any Fiscal Year is approved by the Council.

9.4 The Council may, at any time, amend the annual plan and/or annual budget during a Fiscal Year, however, all Authorized Loan Payments obligations committed to by the Trustee shall remain in force and effect and shall be made notwithstanding the amendment to the annual plan and/or annual budget by the Council.

9.5 Upon approving the annual plan and budget or approving an amendment to the annual plan and/or the annual budget the Council shall:

- (a) post a copy of the annual plan and budget or any amendment in an area of the administrative offices of Siksika to which the Members have access;
- (b) provide, at Siksika's expense, a copy of the annual plan and budget or any amendment to each Member upon request.

10. PROTECTION, ACCOUNTABILITY AND ENFORCEMENT

10.1 The Council shall not:

- (a) lend, release, distribute or advance funds held in the Deposit Account except in accordance with this By-law; or
- (b) use funds held in the Deposit Account as security or collateral for any loan, mortgage, pledge or any other charge.

10.2 Within one hundred and twenty (120) days of the end of each Fiscal Year, the Council shall ensure that audited financial statements are prepared detailing the activities of, and expenditures from, the Deposit Account, such audited financial statements to be in comparative form regarding the Deposit Account and containing, at a minimum, the following:

- (a) a balance sheet;
- (b) a statement of revenues and expenditures and a comparison of these with amounts stated in the annual budget as amended during the Fiscal Year; and

(c) any other information necessary for a fair presentation of the financial position of the Deposit Account.

10.3 Unless otherwise directed by Council by means of a Council Resolution, the accounting and auditing requirements for the Deposit Account shall be completed by Siksika's auditor together with, and consolidated with, the other accounts of Siksika, and the auditor for the Deposit Account shall be the same auditor appointed by the Council to audit the other financial records of Siksika.

10.4 The financial statements required by Section 10.3 shall be prepared in accordance with the Canadian generally accepted accounting principles or in accordance with the disclosed basis of accounting of the Canadian Institute of Chartered Accountants, and audited in accordance with generally accepted auditing standards by an independent auditor who is a member in good standing of an association of auditors incorporated under the laws of the Province of Alberta. The audit shall include a general review of the adequacy of the accounting procedures and systems of control employed to operate the Deposit Account.

10.5 Copies of the audited financial statements shall be posted in the administrative offices of Siksika, in an area to which the Members have access, within fifteen (15) days of Council approving the audited financial statements, and any Member shall be entitled to receive a copy of the audited financial statements.

10.6 The Council shall conduct a community information meeting with the Members in each Fiscal Year, at which the Council shall present the audited financial statements for the Deposit Account for the previous Fiscal Year and provide a report which reconciles and compares the actual expenditures and deliverables from the Deposit Account with the approved annual plan and budget, as amended, for that same Fiscal Year.

10.7 No civil proceedings lie against a member of Council or an employee of Siksika for anything done, or omitted to be done:

(a) during the course of the exercise or performance in good faith of such person's duties or obligations in accordance with the Trust Agreement, this By-law, the *Indian Act*, a Council Resolution or other Siksika law; or

(b) in accordance with the opinions or advice obtained from a trustee, solicitor, auditor, valuer, investment counsellor, appraiser or other expert who is reasonably considered to be a person or persons whom reliance may be placed with respect to the matter in issue under the circumstances.

10.8 Members of Council and any person whom, at the request of Council, is serving or shall have served as an employee or agent of Siksika in respect of this By-law shall be indemnified and saved harmless by Siksika against all losses, claims, damages, liabilities, obligations, and reasonable costs and expenses (including judgments, fines, penalties, amounts paid in settlement and counsel and accountants' fees) of whatsoever kind or nature incurred by, borne or by asserted

against any such indemnified parties in any way arising from any act or omission in relation to the exercise or performance in good faith of such person's duties or obligations, unless such losses, claims, damages, liabilities, obligations, costs and expenses (including judgments, fines, penalties, amounts paid in settlement, and counsel and accountants' fees) arise from the fraud, willful default or negligence of such party.

10.9 The right to indemnification set forth in Section 10.8 shall not be exclusive of any rights to which the Council member or any person referred to in that section may be entitled as a matter of law or equity or which may be lawfully granted to him by agreement or a court of law.

11. AMENDMENTS AND REPEAL

11.1 No amendments shall be allowed under any circumstances to Section 6.1 of this By-law.

11.2 No amendment or repeal of this By-law is valid unless initiated by Council Resolution and approved by a Majority of Electors who cast ballots in a referendum held pursuant to the Siksika Referendum Regulations.

11.3 Notwithstanding Section 11.2, amendments to Schedule "A" may be approved by Council Resolution after the Council has first received advice, in writing, from an Investment Consultant and/or Investment Counsellor stating the terms and consequences of the amendment.

12. GENERAL

12.1 Headings form no part of this By-law, but shall be considered as being inserted for reference only.

12.2 A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

12.3 In this By-law, words in the singular include the plural, and words in the plural include the singular.

13. COMING INTO FORCE

13.1 This By-law shall come into force on the later of the date this By-law is approved by the Minister of Indian Affairs and Northern Development and the Effective Date of the Trust.

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council this [30] day of [April], 2010.

Voting in favour of the By-law are the following members of the Council:

[Leroy Good Eagle]

Chief Leroy Good Eagle

[Roy Bear Chief]

Councillor Roy Bear Chief

Councillor Carlon Big Snake

[Reynold Medicine Traveller]

Councillor Scotty Many Guns

Councillor Reynold Medicine Traveller

Councillor Kendall Panther Bone

Councillor Lena Running Rabbit

[Morris Running Rabbit]

Councillor Morris Running Rabbit

[Ruth Scalplock-Melting Tallow]

Councillor Ruth Scalplock-Melting Tallow

[Hector Winnipeg]

Councillor Hector Winnipeg

[Barry Yellowfly]

[Herman Yellow Old Woman]

Councillor Herman Yellow Old Woman

Councillor Barry Yellowfly

Councillor Charles (Vincent) Yellow Old Woman

being the majority of those members of the Council present at the aforesaid meeting of the Council.

I, [Leroy Good Eagle] , Chief of the Siksika Nation, do hereby certify that a true copy of the foregoing By-law was provided to the Minister of Indian Affairs and Northern Development.

SCHEDULE “A”**AUTHORIZED INVESTMENTS**

1. Debt instruments issued or guaranteed by the Government of Canada, a Province of Canada, or a Municipality of Canada, or mutual or pooled funds investing in such debt instruments, all of which shall have a term not exceeding three years.
2. Debt instruments issued or guaranteed by any of the following chartered banks including bankers' acceptances:
Bank of Montreal;
Royal Bank of Canada;
Canadian Imperial Bank of Commerce;
Toronto-Dominion Bank;
National Bank of Canada; and
Bank of Nova Scotia;

including mutual or pooled funds thereof investing in such debt instruments, all of which shall have a term not exceeding three years.
3. Mortgage backed securities guaranteed by the Government of Canada, an agency of the Government of Canada, or one of the above chartered banks, including mutual or pooled funds thereof investing in such securities, all of which shall have a term not exceeding three years.
4. Commercial paper issued by corporations rated R-1 or A-1 by the Dominion Bond Rating Services or Standard and Poor's Bond Rating Services including mutual or pooled funds investing in commercial paper, all of which shall have a term not exceeding three years.
5. Corporate Bonds rated A or better by the Dominion Bond Rating Services or Standard and Poor's Bond Rating Services including mutual or pooled funds thereof investing in such corporate bonds, all of which shall have a term not exceeding three years.

**BOSTON BAR FIRST NATION
TAX RATES BY-LAW 2010**

[Effective August 5, 2010]

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

AND WHEREAS the Council of the Boston Bar First Nation enacted the *Boston Bar First Nation Assessment and Taxation By-laws* (2004) on October 16, 2004, approved by the Minister December 20, 2004.

NOW BE IT HEREBY RESOLVED that the following “Schedule A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Boston Bar First Nation Tax Rates By-law 2010*.

this [27] day of [May], 2010.

A quorum consists of three (3) Councillors.

[Delores O’Donaghey]

Chief

[Roy O’Handley]

Councillor

[Roy Campbell]

Councillor

SCHEDULE A

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	39.9677
Class 6 - Business and Other	24.4526

**CHEAM FIRST NATION
TAX RATES BY-LAW 2010**

[Effective August 3, 2010]

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

AND WHEREAS the Council of the Cheam First Nation enacted the *Cheam First Nation Assessment and Taxation By-laws* (2004) on October 28, 2004, approved by the Minister on December 20, 2004.

NOW BE IT HEREBY RESOLVED that the following “Schedule A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Cheam First Nation Tax Rates By-law 2010*.

this _____ [7th] _____ day of _____ [July] _____, 2010.

A quorum consists of three (3) Councillors.

[Lincoln Douglas]

Chief

[Eric Alex]

Councillor

[June Quipp]

Councillor

[Alexander Aleck]

Councillor

[Ernest Victor]

Councillor

SCHEDULE A

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities, Land	59.01595
Class 2 - Utilities, Improvements	57.23028
Class 9 - Farm, Land	22.23728

**COLDWATER INDIAN BAND
2010 TAX RATES BY-LAW**

[Effective September 21, 2010]

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

AND WHEREAS the Council of the Coldwater Indian Band enacted the *Coldwater Indian Band Property Assessment and Taxation By-law* on May 20, 1997;

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

1. This by-law may be cited for all purposes as the *Coldwater Indian Band 2010 Tax Rates By-law*.

2. Pursuant to Section 11 of the *Coldwater Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2010 Tax Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Coldwater Indian Band Council at a duly convened meeting held on the [1st] day of [April], 2010.

Quorum: [4] .

[Harold Aljam]

Chief

[Dennis Saddleman]

Councillor

[Rose Major]

Councillor

[Lee Spahan]

Councillor

[Mike Smithers]

Councillor

SCHEDULE "A"

The Council of the Coldwater Indian Band hereby adopts the following taxation rates for the 2010 taxation year for the following classes of property.

COLUMN 1	COLUMN 2		
Class of Property as prescribed under Schedule II and Section 11 of the <i>Coldwater Property Assessment and Taxation By-law</i>	Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Coldwater Property Assessment and Taxation By-law</i> .		
	Local Purposes	B.C. Assessment Authority Levy	Total of all Tax Rates
Class 1 - Residential	8.5111	.1057	8.6168
Class 2 - Utilities	27.0329	.5424	27.5753
Class 3 - Unmanaged Forest Land	25.4522	0.6633	26.1155
Class 4 - Major Industry	24.6091	0.5424	25.1515
Class 5 - Light Industry	21.2091	0.2959	21.5050
Class 6 - Business and Other	19.0827	0.2959	19.3786
Class 7 - Managed Forest Land	9.5142	0.3317	9.8459
Class 8 - Recreation Property/ Non-Profit Organization	8.4380	0.1057	8.5437
Class 9 - Farm	9.5380	0.1057	9.6437

**COOK'S FERRY INDIAN BAND
2010 RATES BY-LAW
BY-LAW NO. 2010-TX01**

[Effective November 29, 2010]

WHEREAS pursuant to the *Indian Act*, RSC 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the council of the Cook's Ferry Indian Band enacted the *Cook's Ferry Indian Band Taxation and Assessment By-law* on June 23, 1993.

NOW BE IT HEREBY RESOLVED that pursuant to Section 24 of the *Cook's Ferry Indian Band Taxation By-law*:

1. The rates for each class of property (1 through 9) shall be in accordance with Schedule "A" which is attached and forms part of the *2010 Rates By-law*.
2. The rates for railways (Class 10) shall be in accordance with Schedule "A", which is attached and forms part of the *2010 Rates By-law* pursuant to the *Property Assessment and Taxation Railway Right of Way Regulations*, SOR/201-493.
3. This by-law may be cited for all purposes at the *Cook's Ferry Indian Band 2010 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Cook's Ferry Indian Band at a duly convened meeting held on the [11th] day of [August] 2010.

[David Walkem]
Chief David Walkem

Councillor Pearl Hewitt

[Wilfred Paul]
Councillor Wilfred Paul

[Jean York]
Councillor Jean York

SCHEDULE "A"

The council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 2010 taxation year for the following classes of property.

	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9	CLASS 10
SCHOOL	3.3388	14.4	0.1	6.8	6.8	6.8	1.8	3.5	6.8	13.1040
PROV. RURAL	0.52	4.1	0.1	4.77	2.78	2.78	0.41	0.96	0.51	2.2550
LOCAL:										
THOMSON HOSP.	0.2094	0.7329	0.2094	0.712	0.712	0.513	0.6282	0.2094	0.2094	0.4031
THOMSON NICOLA HOSP.	0.0046	0.0161	0.0046	0.0156	0.0156	0.0113	0.0138	0.0046	0.0046	0.0089
BC ASSESSMENT	0.0664	0.5051	0.0664	0.5051	0.1987	0.1987	0.2598	0.0664	0.0664	0.2778
MUN. FINANCE AUTH.	0.0002	0.0007	0.0002	0.0007	0.0007	0.0005	0.0006	0.0002	0.0002	0.0004
EA 'T' TNRD	1.7748	6.2118	1.7748	6.0343	6.0343	4.3483	5.3244	1.7748	1.7748	3.4165
SPENCES BR. ID	4.8089	16.8312	4.8089	16.3503	16.3503	11.7818	14.4267	4.8089	4.8089	0
SPENCES BR. TV REBRD	0.4532	1.5862	0.4532	1.5409	1.5409	1.1103	1.3596	0.4532	0.4532	0
POLICE TAX	0.2758	0.9654	0.2	0.9377	0.9377	0.6757	0.8274	0.2758	0.2758	0
TOTAL	11.4521	45.3494	7.7175	37.6666	35.3702	28.2196	25.0505	12.0533	14.9033	19.4656
Class Name	Residential	Utilities	Unmanaged Forest Land	Major Industry	Light Industry	Business/ Other	Managed Forest Land	Recreational Property/ Non-Profit Org.	Farm	Prescribed Railway RoW

Note: Class 10 – The rate is set in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.65

[William C. Seymour]
Councillor

[Cindy Daniels]
Councillor

[Diane Daniels]
Councillor

[Lloyd Bob Sr.]
Councillor

[Howard George]
Councillor

[Charles Seymour]
Councillor

APPENDIX 'A'
COWICHAN TRIBES
PROPERTY TAXATION - TAX
BUDGET FOR YEAR ENDING MARCH 31, 2011

	2010/11 BUDGET REVISED
INCOME	
13907 PROPERTY TAXATION	\$1,849,890
13030 BUSINESS LICENCES	\$7,920
13556 COMMUNITY DEV FUND (BC HYDRO)	\$19,905
99810 Surplus(Deficit) from previous year	\$368,415
Total Income	<u>\$2,246,130</u>
TRANSFERS IN	
TRANSFERS OUT	
Total Transfers	<u>\$0</u>
Total Income and Transfers	<u>\$2,246,130</u>
EXPENDITURES	
15118 ADMINISTRATION/LEGAL/CAREER FAIR/XMAS)	\$8,797
15354 ASSESSMENT	\$15,000
15354 REVIEW PANEL	
15354 OVERDUE SERVICES CHARGES	
	<u>\$23,797</u>
COMMUNITY WORKS - 15531	
14866 GYM OPERATIONS	\$98,700
15531 Spring & Fall Cleanup: Driver wage/Disposal Fees	\$11,000
14829 Bottled Water Delivery	\$38,000
14850 Loan Repayment: Major Gym Repairs	\$77,513
	<u>\$225,213</u>
COMMUNITY SERVICES - 15532	
14918 RECREATION DIRECTOR - SALARY/ BENEFITS/OPS	\$40,373
15532 COWICHAN AQUATIC CENTRE CONTRIBUTION	\$56,000
	<u>\$96,373</u>
PUBLIC WORKS - 15534	
14369 OPERATIONS & MAINTENANCE - Administration	\$154,720
15534 TRUCK LEASE - MAINTENANCE	\$11,000
15534 Road Repairs	\$28,655

15534	ROAD & CROSSWALK PAINTING	\$11,345
15534	JOINT UTILITY BOARD	\$10,000
15534	SNOW REMOVAL - BUSINESSES	\$35,000
15534	Soccer field irrigation improvements	\$0
15534	STREET LIGHTING - COWICHAN WAY/BOY:WAY/ SUN VALLEY MALL	\$2,000
15534	Street Signs Replacement	\$4,347
		<u>\$257,067</u>
GENERAL GOVERNMENT SERVICES - 15533		
14829	OPERATIONS & MAINTENANCE - Subsidy	\$149,590
15533	FIRE PROTECTION - MAPLE BAY PETRO	\$750
14130	BY-LAW ENFORCEMENT - SALARY/BENEFITS/ OPERATIONS	\$55,625
14014	MEMBERSHIP - ADMINISTRATION	\$30,299
14816	LANDS OFFICE ADMINISTRATOR	\$51,333
14816	RENT ADMINISTRATION	\$53,333
14816	SOCIAL DEVELOPMENT	\$20,833
14831	JUSTICE SERVICES COORDINATOR - SAL/BEN/ OPERA	\$0
14816	LANDS & GOVERNANCE MANAGER - SALARY/ BENEFITS	\$71,500
14816	TRAINING/WORKSHOPS	\$5,000
14084	FINANCIAL MANAGEMENT - SALARY/BENEFITS/ OPERATIONS	\$94,000
14832	Land Administrator Clerk - Salary/Benefits	\$40,325
14240	INFORMATION SYSTEMS - Subsidy	\$75,000
14024	Land Manager subsidy	\$61,077
14726	Social Development - subsidy	\$50,341
14876	Referrals Coord	\$56,950
14911	Food Fish	\$5,300
15969	Reserve for Future Expenditures	\$822,424
		<u>\$1,643,680</u>
	Total Expenditures	<u>\$2,246,130</u>
	Surplus (Deficit)	<u><u>\$0</u></u>

**COWICHAN INDIAN BAND
A BY-LAW TO FIX TAX RATE FOR THE YEAR 2010**

[Effective November 2, 2010]

WHEREAS:

A. The Cowichan Indian Band *Property Assessment and Taxation By-law* was enacted pursuant to Subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*) including rights to occupy, possess or use land in the “reserve”.

NOW BE IT HEREBY RESOLVED THAT the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Subsection 83(1) thereof, for the purpose of fixing a tax rate for the year 2010.

SHORT TITLE

1. This by-law may be cited for all purposes as the *Cowichan Indian Band By-law to Fix Tax Rate for the Year 2010*.

TAX RATES

2. The following rates are hereby imposed and levied for the Calendar Year 2010 on the assessed value of land and improvements by property class.

Property Class		Tax Rate Percentage
(a) Residential	(1)	<u>1.00%</u> per thousand
Utilities	(2)	<u>4.41%</u> per thousand
Light Industry	(5)	<u>2.54%</u> per thousand
Business and Others	(6)	<u>2.35%</u> per thousand
Farm	(9)	<u>1.00%</u> per thousand

PLACE OF TAX PAYMENTS

3. The taxes as levied shall be payable at the office of the Tax Collector at the Cowichan Band Office, 5760 Allenby Road, Duncan, BC. Mailing address: Cowichan Tribes, 5760 Allenby Road, Duncan, BC V9L 5J1.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this [13] day of [July], 2010.

A Quorum of Council consists of five (5) Band Councillors.

Moved by: [Dora Wilson] Seconded by: [Howard George]

Chief

[Dora Wilson]
Councillor

[Darin George]
Councillor

[William C. Seymour]
Councillor

[Cindy Daniels]
Councillor

[Howard George]
Councillor

[Diane Daniels]
Councillor

[Lloyd Bob Sr.]
Councillor

[Charles Seymour]
Councillor

NADLEH WHUT'EN INDIAN BAND NO. 612
RATES BY-LAW 2010
BY-LAW NO. 2010-7

[Effective September 21, 2010]

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

AND WHEREAS the Council of the Nadleh Whut'en Indian Band, enacted the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* on December 18, 1998;

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

SHORT TITLE

1. This by-law may be cited as the *Nadleh Whut'en Indian Band Rates By-law 2010*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Nadleh Whut'en Indian Band held at the Nadleh Whut'en Indian Band Administration Office, this 26th of May, 2010.

A Quorum of Council consists of 3 Nadleh Whut'en Indian Band Councillors.
 Moved by: _____ [Theresa Nooski] _____ Seconded by: _____ [Tanya Stump] _____

 [Larry Nooski]
 Chief Larry Nooski

 Councillor George George Sr.

 [Theresa Nooski]

 Councillor Theresa Nooski

 [Tanya Stump]

 Councillor Tanya Stump

 [Cindy Solonas]

 Councillor Cindy Solonas

SCHEDULE “A”

The Council of the Nadleh Whut’en Indian Band hereby adopts the following taxation rates for the 2010 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Classes of Property as prescribed under Schedule II and Section 11(2) of the <i>Nadleh Whut’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	6.8763
Class 2 Utilities	26.2718
Class 4 Major Industry	19.1342
Class 5 Light Industry	16.8378
Class 6 Business and Other	14.8654
Class 7 Managed Forest Land	8.6984
Class 8 Recreation/Non-Profit Organization	6.6026
Class 9 Farm	9.4526

NADLEH WHUT'EN FIRST NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2010-01

[Effective September 21, 2010]

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

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

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

SHORT TITLE

1. This By-law may be cited for all purposes as the *Taxation Expenditure By-law 2010*.

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band or First Nation” means the Nadleh Whut'en Band of Indians;

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

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives,

museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

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

“Council” means the Council of the Nadleh Whut’ en Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

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

“general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

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

“property taxation by-law” means the *Nadleh Whut’ en Property Assessment and Taxation By-law* dated April 7, 1999, and as amended from time to time;

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

“public works” includes

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

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

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

- (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
- (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
- (v) sewage treatment and water treatment works, facilities and plants;
- (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
- (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

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

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

“Tax Administrator” means the tax administrator appointed by Council under the *Nadleh Whut'en Property Assessment and Taxation By-law*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

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

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before April in each fiscal year, the tax administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall

consider and adopt such budget under a by-law on or before May of the same fiscal year.

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

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

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

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

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [6] day of [July], 2010, at Nadleh Whut'en in the Province of British Columbia.

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

[Larry Nooski]
Chief Larry Nooski

[Tanya Stump]
Councillor Tanya Stump

[George George Sr.]
Councillor George George Sr.

[Theresa Nooski]
Councillor Theresa Nooski

[Cindy Solonas]
Councillor Cindy Solonas

SCHEDULE

2010 Annual Budget

Revenue:

Local Revenue for current fiscal year	\$ 30,079.49
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Expenditures:

General Administration	\$ 4,515.01
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Administrator	\$ 3,000.00
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Municipal Service Agreement (Regional District of Bulkley Nechako)	\$ 8,437.81
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Assessment Services (BC Assessment)	\$ 539.50
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Contingency	<u>\$ 13,587.17</u>
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Total Expenditures	\$ 30,079.49
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NICOMEN INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 07-2010

[Effective August 28, 2010]

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

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

AND WHEREAS section 24(5) of the *Nicomen Indian Band Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

AND WHEREAS Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under section 24(5) of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law;

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

SHORT TITLE

1. This By-law may be cited for all purposes as the *Property Tax Expenditure By-law*.

REVOCATION OF TAXATION EXPENDITURE BY-LAW

2. The *Taxation Expenditure By-law* approved and passed by the Band Council of the Nicomen Indian Band on the 27 day of May, 2005 and approved on behalf of the Minister of Indian Affairs and Northern Development on the 27 day of June, 2005 is hereby revoked in its entirety.

INTERPRETATION

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

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means the Nicomen Indian Band;

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

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

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

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

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

“general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 4(3) of the *Property Assessment and Taxation By-law*;

“*Property Assessment By-law*” means the *Nicomen Indian Band Property Assessment By-law* approved and passed by the Council on the 5 day of December, 1991 and approved by the Minister on the 9 day of March, 1992, as amended from time to time;

“*Property Taxation By-law*” means the *Nicomen Indian Band Property Taxation By-law* approved and passed by the Council on the 5 day of December, 1991 and approved by the Minister on the 9 day of March, 1992, as amended from time to time;

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

“public works” includes

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

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

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

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

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

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

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

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

together with Reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

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

“Surveyor of Taxes” means the Surveyor of Taxes appointed by Council under the *Nicomien Property Assessment and Taxation By-law*;

“taxation expenditure by-law” means the *Taxation Expenditure By-law* referred to in section 2;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

4.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

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

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty

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

(b) nothing in this By-law shall have the effect of amending section 24(5) of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

7. The Surveyor of Taxes shall administer this By-law.

BY-LAW REMEDIAL

8. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

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

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

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

(4) In this By-law, words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

10. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 19 day of July, 2010.

A quorum of Council consists of 2 (3) members of Council.

[Donna M. Gallinger]

Chief, Donna M. Gallinger

[Arlene Quinn]

Councillor, Arlene Quinn

[Tricia Spence]

Councillor, Tricia Spence

SCHEDULE “A”

2010 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interests & Penalties for Current Fiscal Year	\$5532.85
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$0.00_____

TOTAL REVENUES = \$5532.85

General Government Services	\$3532.85
Protective Services	\$0.00_____
Transportation	\$0.00_____
Recreation and Cultural Services	\$
Community Development	\$1000
Environmental Health Services	\$1000_____
Fiscal Services	\$0.00_____
Taxes for Other Governments	\$0.00_____
Other Expenditures	\$0.00_____
– Permitted <i>Property Assessment and Taxation By-law Expenditures</i>	\$0.00_____
– Municipal Service Agreements	\$0.00_____

TOTAL EXPENDITURES = \$5532.85

BALANCE \$0.00

**NICOMEN INDIAN BAND
2010 RATES BY-LAW**

[Effective August 28, 2010]

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

AND WHEREAS the Council of the Nicomen Indian Band enacted the *Nicomen Indian Band Property Assessment and Taxations By-law* on the 5th day of December 1991;

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

1. This by-law may be cited for all purposes as the *Nicomen Indian Band Rates By-law 2010*.

2. Pursuant to Section 24(5) of the *Nicomen Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2010 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 19 day of July, 2010.

A quorum for the Nicomen Indian Band Council is (2).

[Donna M. Gallinger]

(Chief, Donna M. Gallinger)

[Arlene Quinn]

(Councillor, Arlene Quinn)

[Tricia Spence]

(Councillor, Tricia Spence)

SCHEDULE “A”

Prescribed Tax Rates
For the Taxation Year 2010

The Council of the Nicomen Indian Band hereby adopts the following taxation rates for the 2010 taxation year for the following classes of property.

Class of Property	Tax Rates 2010
1. Residential	0.0
2. Utilities	25.9666
3. Unmanaged Forest	0.0
4. Major Industry	0.0
5. Light Industry	0.0
6. Business/Other	0.0
7. Managed Forest Land	0.0
8. Recreational/Non-Profit	0.0
9. Farm	0.0
10. Canadian Pacific Railway Right of Way*	*19.4656

*Note – the rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations* SOR/2001-493 as published in the *Canada Gazette* Part II, Vol. 135, No. 24, November 21, 2001.

PENTICTON INDIAN BAND
EXPENDITURE BY-LAW ANNUAL BUDGET 2010
BY-LAW NO. 10-TX-01

[Effective June 21, 2010]

By-law to amend the *Penticton Indian Band Taxation Expenditure By-law, 2007*, passed by Chief and Council the 19th day of June 2007 and by the Minister of Indian Affairs and Northern Development on the 1st day of February, 2008.

WHEREAS:

The *Penticton Indian Band Expenditure By-law, 07-TX-03* was passed by Chief and Council of the Penticton Indian Band 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 Penticton Indian Band pursuant to *Penticton Indian Band 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 *Penticton Indian Band Taxation Expenditure By-law 07-TX-03*, on or before June 30 of each Fiscal Year, the Penticton Indian Band 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 Penticton Indian Band Council enacts the following amending By-law.

SHORT TITLE

This amending by-law may be cited as the *Expenditure By-law Annual Budget 2010*.

1. That the following Schedule Expenditure By-law Annual Budget 2010 shall be added to the *Penticton Indian Band Taxation Expenditure By-law 07-TX-03*;

PASSED AND APPROVED by the Penticton Indian Band Council at a duly convened meeting of the Penticton Indian Band Council held at the Penticton Indian Band Administration Office, Penticton, British Columbia, this 1st day of June 2010.

[Jonathan Kruger]

 Chief Jonathan Kruger

[Clinton Gabriel]

 Councillor Clinton Gabriel

 Councillor Joan Gabriel

[Kevin Gabriel]

Councillor Kevin Gabriel

[Timothy Lezard]

Councillor Timothy Lezard

Councillor Joseph Pierre

Councillor Vacant

Councillor Joan Phillip

[Laurie Wilson]

Councillor Laurie Wilson

PENTICTON INDIAN BAND**2010 TAX BUDGET**

REVENUE		
Tax Revenue	1,086,000	
Penalties and Interest	6,191	
Expenses		
Penticton Indian Band Home Owner Grants	168,709	168,709
General Government Services		
Board of Review	6,567	
Local Government Services Administration	145,071	
Allowance for Taxes in Dispute	5,000	
Intergovernmental Affairs	35,000	
Community Services	1,664	193,302
Protective Services		
Fire Protection	26,734	
PIB Fire Protection	18,400	
Law Development	3,000	
Residential Tenancy	2,000	50,134
Recreation Services		
Parks and Recreation	1,100	1,100
Collection for Other Governments		
BC Assessment	19,256	
Municipal Agreement RDOS	247,000	
PIB Waste Management	25,000	
Hospital District	61,000	
City of Penticton Sewer agreement	31,495	
Library Services	43,000	426,751
Community Development Services		
Community Planning	30,000	30,000
Fiscal Services		
Capital Projects Fund	108,600	
Contingency Fund	108,600	217,200
Environmental Health & Emergency Services		
Environmental Assessment	5,000	5,000
Total Expenses	1,092,196	1,092,196
Less Interest and other revenues	<u>-6,196</u>	
Total Tax Requisition	1,086,000	
TOTAL BUDGETED TAX REQUISITION	1,086,000	

PENTICTON INDIAN BAND
2010 TAX RATE SCHEDULE AMENDING BY-LAW
BY-LAW NO. 10-TX-02

[Effective June 21, 2010]

WHEREAS:

The Chief and Council of the Penticton Indian Band deems it advisable and in the best interests of the members of the Penticton Indian Band to amend the *Property Taxation By-law 07-TX-02* passed by Chief and Council June 19th, 2007 and approved by the Minister February 01, 2008, that being a by-law to establish by a system on the reserve land of the Penticton Indian Band for taxation purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

Pursuant to Section 18.1(3) of the *Penticton Indian Band Property Taxation By-law 07-TX-02*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedule to the *Penticton Indian Band Property Taxation By-law 07-TX-02* pursuant to section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Penticton Indian Band Council enacts as an amending By-law;

SHORT TITLE

This amending by-law may be cited as the *2010 Tax Rate Schedule Amending By-law*.

1. That the following Schedule “II” 2010 Tax Rate Schedule shall be added to the *Penticton Indian Band Property Taxation By-law 07-TX-02* passed by Chief and Council June 19, 2007 and approved by the Minister February 01, 2008;

PASSED AND APPROVED by the Penticton Indian Band Council at a duly convened meeting of the Penticton Indian Band Council held at the Penticton Indian Band Administration Office, Penticton, British Columbia, this 1st day of June 2010.

[Jonathan Kruger]

Chief Jonathan Kruger

[Clinton Gabriel]

Councillor Clinton Gabriel

Councillor Joan Gabriel

[Kevin Gabriel]

Councillor Kevin Gabriel

[Timothy Lezard]

Councillor Timothy Lezard

Councillor Joseph Pierre

Councillor Vacant

[Joan Phillip]

Councillor Joan Phillip

[Laurie Wilson]

Councillor Laurie Wilson

2010 TAX RATE SCHEDULE

By-law No. 10-TX-02
For the Taxation Year 2010

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 2010
Taxation District	The reserve lands of the Penticton Indian Band.	1. Residential	4.4188
Penticton Indian Band	IR#1; IR#2 And IR#3	2. Utilities	24.7692
		3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	15.378
		6. Business & Other	13.8134
		7. Managed Forest Land	N/A
		8. Recreational Non-Profit Organization	6.1732
		9. Farm	9.0232

SCHEDULE A

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	74.8179

SODA CREEK INDIAN BAND
RATES BY-LAW 2010
BY-LAW NO. 2010-TX01

[Effective September 21, 2010]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matter arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Soda Creek Indian Band enacted the *Soda Creek Indian Band Taxation and Assessment By-law* on Nov 21, 1997;

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

1. This by-law may be cited for all purposes as the *Soda Creek Indian Band Rates By-law 2010*.

2. Pursuant to section 24 of the *Soda Creek Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2010 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Soda Creek Indian Band at a duly convened meeting held on the [18th] day of [June, 2010].

[Bev Sellars]

 Bev Sellars, Chief

[Thomas Phillips]

 Thomas Phillips, Councillor

 Wilfred Phillips, Councillor

[Marjorie Sellars]

 Marjorie Sellars-Cady, Councillor

SCHEDULE A

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2010 for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	26.4693
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business/Other	0
7. Managed Forest	0
8. Recreational/Non Profit	0
9. Farm	0

**T'IT'Q'ET FIRST NATION
TAX RATES BY-LAW 2010**

[Effective November 2, 2010]

SCHEDULE "A"

The council of the T'it'q'et First Nation hereby adopts the following taxation rates for the 2010 taxation year for the following classes of property

COLUMN 1	COLUMN 2
Class of property as prescribed under Schedule 11 and Section 3 of the <i>T'it'q'et First Nation By-law</i>	Rate of tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with the <i>T'it'q'et First Nation Assessment By-law</i>
Class 1 - Residential	12.35
Class 2 - Utilities	42.35
Class 4 - Major Industry	33.72
Class 6 - Business and other	26.00

APPROVED AND PASSED at a duly convened meeting of the council of T'it'q'et held at T'it'q'et Administration Office, Lillooet, British Columbia, this July 5, 2010.

A quorum of Chief and Council consists of 3 councillors.

[K. Whitney]

Chief K. Whitney

[D. Billy]

Councillor D. Billy

[M. Napoleon]

Councillor M. Napoleon

[N. Leech]

Councillor N. Leech

[Robert Leach]

Councillor R. Leach

**TL'AZT'EN NATION
RATES BY-LAW 2010**

[Effective November 29, 2010]

WHEREAS pursuant to subsection 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, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and,

WHEREAS the Council of the TI'azt'en Nation enacted the *TI'azt'en Nation Property Assessment and Taxation By-law* on the 25th day of October 1996;

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

1. This by-law may be cited for all purposes as the *TI'azt'en Nation Rates By-law 2010*.

2. Pursuant to Section V of the *TI'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2010 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 5th day of July, 2010.

Quorum ([5])

[Ralph Pierre]

Chief

[Herbert Felix]

Councillor

[Edward Robert, Jr.]

Councillor

[Don Mattess]

Councillor

[Sebastian Anatole]

Councillor

[Conrad Joseph]

Councillor

SCHEDULE “A”

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2010 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property prescribed under Schedule II of the <i>Tl'azt'en Nation 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 VII of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	6.8558
Class 2 - Utilities	26.2001
Class 4 - Major Industry	19.0645
Class 5 - Light Industry	16.7681
Class 6 - Business and Other	14.8152
Class 7 - Managed Forest Land	8.6369
Class 8 - Recreation/Non-Profit Organization	6.5821
Class 9 - Farm	9.4321

**TL'AZT'EN NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 1 - 2009**

[Effective November 29, 2010]

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

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

Section 55(3) and Section 56 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section Section 55(3) and Section 56 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

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

SHORT TITLE

1. This By-law may be cited for all purposes as the *2010 Taxation Expenditure By-law*.

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means the TI'azt'en Nation Band of Indians;

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

- “community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;
- “community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;
- “Council” means the Council of the Tl’azt’en Nation Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;
- “fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;
- “general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;
- “Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;
- “permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 55 and 56 of the *Property Taxation By-law*;
- “property taxation by-law” means the *Tl’azt’en Nation Indian Band Property Taxation By-law* passed by the Council on May 30, 1996, and approved by the Minister of Indian Affairs and Northern Development on October 25, 1996, and as amended from time to time;
- “property tax revenue” includes all taxes and other moneys raised under the *Property Taxation By-law*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

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

“Tax Administrator” means the tax administrator appointed by Council under the *Tl'azt'en Nation Property Taxation By-law*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

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

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty

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

(b) nothing in this By-law shall have the effect of amending section 55 and 56 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

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

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

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by council on the 5th day of July, 2010 at Tache in the Province of British Columbia.

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

[Ralph Pierre]

Chief Ralph Pierre

Councillor Henry Joseph

Councillor Joshua Hallman

[Sebastian Anatole]

Councillor Sebastian Anatole

[Don Mattess]

Councillor Don Mattess

[Conrad Joseph]

Councillor Conrad Joseph

[Herbert Felix]

Councillor Herbert Felix

[Edward Roberts Jr.]

Councillor Edward Roberts Jr.

SCHEDULE "A"**2010 ANNUAL PROPERTY TAX BUDGET****REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 12,348.21
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Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$
--	----

TOTAL REVENUES	\$ 12,348.21
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EXPENDITURES

Community Development	
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Environmental Health Services	
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Fiscal Services	\$ Waived
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General Government Services:	
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Home Owner Grants	\$ 2,775.95
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Protective Services	
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Recreation and Cultural Services	
----------------------------------	--

Taxes for Other Governments	
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Transportation - \$17,364.14 divided by 2 re half of the work done in the Village of Tache and half done in the Village of Binche covering the leaseland properties.	\$ 8,682.07
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Utility Services	
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Other Expenditures	
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- Permitted Property Taxation By-law Expenditures	\$ 890.19
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- Municipal Service Agreements	
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TOTAL EXPENDITURES	\$ 12,348.21
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BALANCE	\$ Nil
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**TS'KW'AYLAXW FIRST NATION
RATES BY-LAW 2010-T01**

[Effective November 29, 2010]

SCHEDULE "A"

Prescribed Tax Rates
For the Taxation Year 2010

The Council of Ts'kw'aylaxw First Nation hereby adopts the following taxation rates for the 2010 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	10.4648
2. Utility	32.8500
3. Unmanaged Forest	00.0000
4. Major Industry	29.8258
5. Light Industry	25.5257
6. Business/Other	21.0717
7. Managed Forest	00.0000
8. Recreation/Non-Profit	9.5424
9. Farm	12.2415

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister May 25, 1994, that being a By-law to establish a By-law system on the reserve lands of Ts'kw'aylaxw First Nation for the fair and equitable taxation for local purposes of Land, or Interests in Land including the rights to occupy, possess or use lands within the boundaries of the reserve is hereby enacted as *By-law 2010-T01* by the Chief and Council of Ts'kw'aylaxw First Nation.

APPROVED AND PASSED at a duly convened meeting of Ts'kw'aylaxw First Nation held at the Ts'kw'aylaxw First Nation Administration office, Pavilion, British Columbia, this 17th day of May 2010.

Moved by [Cliff Alec] Seconded by [Dennis Ned]

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

[Clifford Alec]

Chief Clifford Alec

[Shirley Aleck]

Councillor Shirley Aleck

[Simon Harry]

Councillor Simon Harry

[Rhonda Leech]

Councillor Rhonda Leech

[Dennis Ned]

Councillor Dennis Ned

**WESTBANK FIRST NATION
IR NO. 09 EAST BOUNDARY ROAD
SIDEWALK DEVELOPMENT PROJECT
CAPITAL EXPENDITURE BY-LAW NO. 10-TX-05**

[Effective November 2, 2010]

To authorize the expenditure of a maximum of Five Hundred Thousand Dollars (\$500,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing the East Boundary Road Sidewalk Development Project Phase III within the Tsinstikeptum Indian Reserve No. 9.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation’s inherent right of self-government, Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

B. In accordance with section 12(3)(l) of the *Taxation By-law*, Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the “Cumulative Fund”) to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the *Expenditure By-law*), Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of Westbank First Nation deems it desirable and in the best interest of the Band members to advance funds to complete the East Boundary Road Sidewalk Development Project Phase III.

E. Westbank First Nation has estimated the total cost of construction of the IR No. 09 East Boundary Road Sidewalk Development Project Phase III to be not more than \$500,000 as outlined in Schedule “A” to this by-law.

NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *IR No. 09 East Boundary Road Sidewalk Development Project Phase III Capital Expenditure By-law No. 10-TX-05*.

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the members of Westbank First Nation to construct the IR No. 09 East Boundary Road Sidewalk Development Project Phase III as summarized in schedule “A” to this by-law.

3. Westbank First Nation hereby approves the expenditure of not more than Five Hundred Thousand (\$500,000.00) Dollars from the Cumulative Fund for the purposes of designing and constructing the IR No. 09 East Boundary Road Sidewalk Development Project Phase III (the “Project Funds”).

4. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the construction of the IR No. 09 East Boundary Road Sidewalk Development Project Phase III.

5. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to engage consultants, enter into such private sector partnerships, and carry out negotiations with the Province of British Columbia as deemed appropriate and as may be required for or in connection with the construction of the IR No. 09 East Boundary Road Sidewalk Development Project Phase III.

6. Any of the Project Funds not expended on the IR No. 09 East Boundary Road Sidewalk Development Project Phase III or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No. 09 East Boundary Road Sidewalk Development Project Phase III.

EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *IR No. 09 East Boundary Road Sidewalk Development Project Phase III WFN By-law No. 10-TX-05* being read for the first, and third and final time by the Council of Westbank First Nation held at duly convened meetings.

Read for the first time by council of Westbank First Nation at a duly convened meeting held on the 13th day of September 2010.

Exempt from second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 27th day of September 2010.

[Robert Louie]

Chief Robert Louie

[Mike De Guevara]

Councillor Mike De Guevara

[Loretta Swite]

Councillor Loretta Swite

[Mickey Werstuik]

Councillor Mickey Werstuik

[Lorrie Hogaboam]

Councillor Lorrie Hogaboam

SCHEDULE “A”

**IR NO. 09 EAST BOUNDARY ROAD SIDEWALK
DEVELOPMENT PROJECT PHASE III**

ITEM Phases III	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage I - planning	\$ 30,000.00	2010
Stage II - detail design	\$ 40,000.00	
Stage III - land acquisition		
Stage IV - construction	\$ 430,000.00	
<u>TOTAL</u>	<u>\$ 500,000.00</u>	

WESTBANK FIRST NATION
IR NO. 09 FUTURE COMMUNITY GOVERNANCE SITE LAND
PURCHASE CAPITAL EXPENDITURE BY-LAW NO. 10-TX-03

[Effective November 2, 2010]

To authorize the expenditure of a maximum of Six Hundred and Fifteen Thousand Dollars (\$615,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of purchasing locatee land within the Tsinstikeptum Indian Reserve No. 09.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

B. In accordance with section 12(3)(l) of the *Taxation By-law*, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the *Expenditure By-law*), the Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interest of the Band members to advance funds to complete the purchase of locatee land for future governance and recreational site.

E. The Westbank First Nation has concluded the total cost of purchasing of the locatee land for future expansion of governance and recreational use to be not more than \$615,000 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 10-TX-03*.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of the members of the Westbank First Nation to purchase land for future community governance and recreation site project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Six Hundred and Fifteen Thousand (\$615,000.00) Dollars from the Cumulative Fund for the purposes of purchasing land for future community governance and recreational site purchase project (the “Project Funds”).

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No. 09 future community governance and recreation land purchase project.

5. Any of the Project Funds not expended on the IR No. 09 community governance and recreation land purchase project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No. 09 community governance and recreation land purchase project.

6. All revenue collected related to this By-law will be reimbursed to “the Cumulative Fund”.

EFFECTIVE

7. This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *IR No. 09 Future Community Governance and Recreational Land Purchase Project WFN By-law No.10-TX-03* being read for the first, second and third and final time by the Council of the Westbank First Nation held at a duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 12th day of July, 2010.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 26th day of July, 2010.

[Excused from meeting]

Chief Robert Louie

[Larry Derrickson]

Councillor Larry Derrickson

[Brian Eli]

Councillor Brian Eli

[Michael De Guevara]

Councillor Michael De Guevara

[Loretta Swite]

Councillor Loretta Swite

SCHEDULE "A"

**BUDGET FOR PROPOSED IR NO. 9 FUTURE COMMUNITY
GOVERNANCE AND RECREATIONAL LAND PURCHASE PROJECT**

ITEM	COST	FUNDING SOURCE
Land Purchase	\$553,500	WFN, Local Government Services (LGS)
	\$553,500	WFN, LGS
Contingency	61,500	WFN, LGS
TOTAL	\$615,000	WFN, LGS

WESTBANK FIRST NATION
IR NO. 09 SENSISYUSTEN GYMNASIUM FLOOR REPLACEMENT
CAPITAL EXPENDITURE BY-LAW NO. 10-TX-04

[Effective November 2, 2010]

To authorize the expenditure of a maximum of Two Hundred and Fifteen Thousand Dollars (\$215,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of replacing the gymnasium floor of Sensisyusten Gym within the Tsinstikeptum Indian Reserve No. 09.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

B. In accordance with section 12(3)(l) of the *Taxation By-law*, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the *Expenditure By-law*), the Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interest of the Band members to advance funds to complete the Gymnasium Floor Replacement Project.

E. The Westbank First Nation has concluded the total cost of gym floor replacement to be not more than \$215,000 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *IR No. 09 Sensisyusten Gymnasium Floor Replacement Capital Expenditure By-law No. 10-TX-04*.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of the members of the Westbank First Nation to fund the Sensisyusten gymnasium floor replacement project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Two Hundred and Fifteen Thousand (\$215,000.00) Dollars from the

Cumulative Fund for the purposes of replacing the Sensisyusten gymnasium floor replacement project (the “Project Funds”).

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No. 09 gymnasium floor replacement project.

5. Any of the Project Funds not expended on the IR No. 09 Sensisyusten gymnasium floor replacement project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No. 09 gymnasium floor replacement project.

6. All revenue collected related to this By-law will be reimbursed to “the Cumulative Fund”.

EFFECTIVE

7. This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *IR No. 09 Sensisyusten Gymnasium Floor Replacement Project WFN By-law No. 10-TX-04* being read for the first, second and third and final time by the Council of the Westbank First Nation held at a duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 9th day of August, 2010.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 23rd day of August, 2010.

[Robert Louie]

Chief Robert Louie

[Larry Derrickson]

Councillor Larry Derrickson

[Excused from Meeting]

Councillor Brian Eli

[Michael De Guevara]

Councillor Michael De Guevara

[Loretta Swite]

Councillor Loretta Swite

SCHEDULE “A”

**BUDGET FOR PROPOSED IR NO. 9 SENSISYUSTEN GYMNASIUM
FLOOR REPLACEMENT PROJECT**

ITEM	COST	FUNDING SOURCE
Capital Projects Fund	\$115,000	WFN, Local
Gym Floor Replacement Capital Reserve Fund	100,000	Government Services (LGS)
	\$215,000	WFN, LGS
TOTAL	\$215,000	WFN, LGS

**WHISPERING PINES/CLINTON INDIAN BAND
2010 RATES BY-LAW**

[Effective August 28, 2010]

WHEREAS pursuant to subsection 83(10)(a) of the *Indian Act* the Council of a band may make a by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Whispering Pines/Clinton First Nation (also known as the Whispering Pines/Clinton Indian Band) enacted the *Whispering Pines/Clinton First Nation Property Taxation By-law* on December 8, 1995;

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

1. This by-law may be cited for all purposes as the *Whispering Pines/Clinton Indian Band 2010 Rates By-law*.

2. Pursuant to Section 11 of the *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1* (1995), the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2010 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Whispering Pines/Clinton Indian Band Administration Office, Whispering Pines/Clinton Indian Band IR#4, 615 Whispering Pines Drive, Kamloops, BC V2B 8S4, this 06th day of July, 2010.

A quorum of Council consists of (2), Band Councillors.

[Michael LeBourdais]

Chief Michael T. LeBourdais

[Jack Bones]

Councillor Jack Bones

Councillor Edward LeBourdais

SCHEDULE “A”

The Council of the Whispering Pines/Clinton Indian Band hereby adopts the following taxation rates for the 2010 taxation year for the following class of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under schedule 11 and section 17 of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1</i> (1995)	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1</i> (1995)
	Land & Improvements
Class 1 - Residential	5.1707
Class 2 - Utilities	27.4474
Class 3 - Unmanaged Forest Land	2.4167
Class 4 - Major Industry	19.3707
Class 5 - Light Industry	17.0743
Class 6 - Business and Other	15.0358
Class 7 - Managed Forest Land	8.9071
Class 8 - Recreational/Non-profit Organization	6.6722
Class 9 - Farm	9.5222

WILLIAMS LAKE INDIAN BAND
2010 RATES BY-LAW
BY-LAW NO. 01-2010

[Effective August 28, 2010]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Williams Lake Indian Band enacted the *Williams Lake Indian Band Taxation and Assessment By-law* on February 3, 2004;

NOW BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the /// and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Williams Lake Indian Band 2010 Rates By-law*.

2. Pursuant to section 24 of the *Williams Lake Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2010 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Williams Lake Indian Band at a duly convened meeting held on the [29th] day of [July], 2010.

 [Ann Louie]

Chief

 [Richard Sellers]

Councillor

 [Robin Gilbert]

Councillor

 [Vern Michel]

Councillor

SCHEDULE “A”

The Council of Williams Lake Indian Band hereby adopts the following taxation rates for the taxation year 2010 for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	25.85
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	24.68
6. Business/Other	23.43
7. Managed Forest	0
8. Recreational/Non Profit	0
9. Farm	0

OPASKWAYAK CREE NATION
OCN ANNUAL TAX RATE BY-LAW NO. 1, 2010

[Effective September 21, 2010]

WHEREAS pursuant to section 3.1 of the *OCN Land Tax By-law 1996* Chief and Council may in each year pass a by-law levying a land tax rate, and may prescribe a different rate for each class of property described in the *Land Tax By-law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof:

1. For the purposes of subsections 3.1(1) and (3) of the *OCN Land Tax By-law 1996* there are hereby levied for the taxation year 2010 the following tax rates for each class of property:

Residential 1 (10)	24.09 mills on 45% of assessment value
Residential 2 (20)	24.09 mills on 45% of assessment value
Farm Property (30)	24.09 mills on 33% of assessment value
Pipeline Property (51)	24.09 mills on 50% of assessment value
Railway Property (52)	24.09 mills on 25% of assessment value
Other Property (60)	24.09 mills on 65% of assessment value
Golf Course Property (70)	24.09 mills on 8.7% of assessment value

2. For the purpose of various provisions of the *OCN Land Tax By-law 1996* the following fees and charges are established:

Copy of the assessment roll	\$50.00
Copy of a portion of the assessment roll (per page)	\$0.25/page
Filing an appeal with the Assessment Appeal Board	\$20.00
Tax Certificate	\$20.00

3. For the purposes of Section 10.4(3) of the *OCN Land Tax By-law 1996*, the penalty rate in respect of unpaid taxes is 1.25% per month.

4. This by-law may be cited for all purposes as the *OCN Annual Tax Rate By-law No. 1, 2010*.

5. This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this day of May 31 2010.

A quorum of council consists of 5 OCN councillors.

[Michael Constant]

Chief

[Bernice Genaille-Young]

Councillor

[William Lathlin]

Councillor

[Philip Dorion]

Councillor

[Mike Bignell]

Councillor

[John P. Martin]

Councillor

[Amanda Lathlin]

Councillor

[Edwin Jebb]

Councillor

[Mike Jebb]

Councillor

[Clarence Constant]

Councillor

[Garth Flett]

Councillor

MILLBROOK BAND (FIRST NATION) OF INDIANS
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2010-01

[Effective August 28, 2010]

WHEREAS: the *Millbrook Band of Indians Land Tax By-law*, enacted on the 3rd June 1996, hereinafter called The *Property Assessment and Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, as amended, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*), including rights to occupy, possess or use land in the “reserve”;

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

Section 55 of the *Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section 55 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

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

SHORT TITLE

1. This by-law may be cited for all purposes as the *Millbrook Property Tax Expenditure By-law*.

TAXATION EXPENDITURE BY-LAW

2. In this by-law, including without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band” means the Millbrook Band of Indians;

- “band council resolution” means a motion passed and approved at a duly convened meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band;
- “community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings and facilities, public works services as they apply to the reserve, located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;
- “community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;
- “council” means the council of the Millbrook Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time pursuant to the custom of the band;
- “fiscal year” means April 1st of a calendar year through March 31st of the following calendar year;
- “general government services” includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, by-laws and programs and the administration and operation of departments of the band;
- “Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister;
- “permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 55 of the *Property Assessment and Taxation By-law*;
- “property assessment by-law” means the *Millbrook Indian Band Property Assessment By-law* approved and passed by the council on the 15th day

of May, 1996 and approved by the Minister on the 3rd day of June, 1996, as amended from time to time;

“property taxation by-law” means the *Millbrook Indian Band Property Taxation By-law* approved and passed by the council on the 15th day of May, 1996 and approved by the Minister on the 3rd day of June, 1996, as amended from time to time;

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

“public works” includes:

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

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

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

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

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

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

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

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi), together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

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

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Millbrook Property Assessment and Taxation By-law*;

“taxation expenditure by-law” means the *Taxation Expenditure By-law* referred to in section 2;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty:

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

(b) nothing in this by-law shall have the effect of amending subsection 55 of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until required to be

expended pursuant to an annual property tax budget that has been approved by band council resolution.

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

ADMINISTRATION AND ENFORCEMENT

6. The surveyor of taxes shall administer this by-law.

BY-LAW REMEDIAL

7. This by-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

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

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

(4) In this by-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This by-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [6] day of April, 2010.

[Lawrence Paul]

Chief

[Alex Cope]

Councillor

[Robert Gloade]

Councillor

[Colin Bernard]

Councillor

[Adrian Gloade]

Councillor

[Peter Gloade]
Councillor

[Vernon Gloade]
Councillor

[Barry Martin]
Councillor

[Gordon Johnson]
Councillor

[Stephen Marshall]
Councillor

[Barry Gloade]
Councillor

[Chris Nasson]
Councillor

The quorum of the Council is 5 members.

Number of members of the Council present at the meeting: _____

MILLBROOK BAND COUNCIL TAX BUDGET FOR 2010

2009 Expenditure By-law Schedule A

<u>Truro</u>	<u>Costs</u>	<u>Assesment</u>
<u>Item</u>		
Development Cost Amortization	178,504.00	
Water Tower Depreciation	79,952.00	
Power Centre Interior Roads Depreciation	6,091.00	
Protection	80,000.00	
Recreation and Culture	30,000.00	
General Government	100,000.00	
Street Lights	3,818.40	
Community Planning	40,000.00	
Town of Truro Municipal Services for Power Centre	59,683.78	
Fire Service for Power Centre	9,669.79	
Totals	587,718.97	13,573,700

Cole Harbour

<u>Item</u>		
Development Cost Amortization	27,664.00	
Roads Depreciation	37,664.00	
Protection	65,000.00	
Municipal Services	90,000.00	
Recreation and Culture	30,000.00	
Community Planning	60,000.00	
Fire Service Charge Reserve	42,000.00	
General Government	100,000.00	
	452,328.00	15,931,800

[Peter Gloade]

Councillor Peter Gloade

Councillor Barry Martin

[Robert Gloade]

Councillor Robert Gloade

[Adrian Gloade]

Councillor Adrian Gloade

SCHEDULE “A”

The Council of the Millbrook First Nation hereby adopts the following taxation rates for the 2010 taxation year for the following classes of property.

Class of Property as prescribed In Section 11 of the <i>Land Tax By-law</i> .	Rates of Tax applied against each \$1,000 of assessed value of the Land and Improvements as determined in accordance with Part V of the <i>Land Tax By-law</i> .
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Class 1 - Residential - Truro	\$17.50
Class 2 - Commercial - Truro	\$44.40
Class 3 - Residential - Truro Heights	\$ 8.20
Class 4 - Commercial - Truro Heights	\$22.50
Class 5 - Commercial - Sheet Harbour	N/A
Class 6 - Commercial - Cole Harbour	\$28.39
Class 7 - Residential - Sheet Harbour	N/A
Class 8 - Residential - Cole Harbour	N/A

**OCEAN MAN FIRST NATION
RATES BY-LAW 2010
BY-LAW NO. 2010-01**

[Effective November 29, 2010]

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

AND WHEREAS the Chief & Council of the Ocean Man First Nation (also known as the Ocean Man Band) enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* on June 07, 1999;

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

1. This by-law may be cited for all purposes as the *Ocean Man First Nation Rates By-law 2010*.

2. Pursuant to Section eleven (11) of the *Ocean Man First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2010 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief & Council at a duly convened meeting held on the [22nd] day of [September] , 2010.

[Gloria Shepherd]
Chief Gloria Shepherd

[Connie Big Eagle]
Councillor Connie Big Eagle

Councillor Lillian Big Eagle

[Marion Standingready]
Councillor Marion Standingready

[Craig Big Eagle]
Councillor Craig Big Eagle

Councillor Trevor Ewack

SCHEDULE “A”

The Council of the Ocean Man First Nation hereby adopts the following taxation rates for the 2010 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule II and Section 17 of the <i>Ocean Man First Nation Property Assessment and Taxation By-law</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of assessed value of the land and improvements as determined in accordance with Part IV of the <i>First Nation Property Assessment and Taxation By-law</i>.</p>
	<p>Mill Rate for each Class as follows:</p>
Class 1 - Residential	18.08
Class 2 - Utilities	23.61
Class 3 - Unmanaged Forest Land	23.61
Class 4 - Major Industry	23.61
Class 5 - Light Industry	23.61
Class 6 - Business and Other	23.61
Class 7 - Managed Forest Land	23.61
Class 8 - Recreation/Non-Profit Organization	23.61
Class 9 - Farm	15.08

OCEAN MAN FIRST NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2010-02

[Effective November 29, 2010]

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

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

Section 56 of the *Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section 56 of the *Property Assessment and Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

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

SHORT TITLE

1. This By-law may be cited for all purposes as the *Taxation Expenditure By-law*.

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means the Ocean Man Band of Indians;

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

- “community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;
- “community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;
- “Council” means the Council of the Ocean Man Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;
- “fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;
- “general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;
- “Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;
- “permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under Section 56 of the *Property Assessment and Taxation By-law*;
- “property assessment and taxation by-law” means the *Ocean Man First Nation Property Assessment and Taxation By-law* approved and passed by the Council on June 7, 1999, and approved by the Minister of Indian Affairs and Northern Development on January 28, 2000 and as amended from time to time;
- “property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-law*, including, without limiting the generality

of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

“Reserve” means Ocean Man First Nation Reserve(s) as such reserves are defined in the *Indian Act*, Section 2(1) and, any future reserves or any additions to existing reserves which may be created pursuant to the Settlement and Trust Agreement dated January 30 & 31, 1986.

“Tax Administrator” means the tax administrator appointed by Council under the *Ocean Man First Nation Property Assessment and Taxation By-law*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

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

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty, the:

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

(b) nothing in this By-law shall have the effect of amending Section 56 of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

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

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

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by council on the [22nd] day of [September] , 20 [10] , at [Ocean Man First Nation] , in the Province of [Saskatchewan] .

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

[Gloria Shepherd]
Chief Gloria Shepherd

[Connie Big Eagle]
Councillor Connie Big Eagle

[Marion Standingready]
Councillor Marion Standingready

[Craig Big Eagle]
Councillor Craig Big Eagle

SCHEDULE "A"**2010 ANNUAL PROPERTY TAX BUDGET****REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year (estimated)	\$ 26,000.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	<u>\$ 0.00</u>

TOTAL REVENUES	\$ 26,000.00
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EXPENDITURES

Community Development
 Environmental Health Services
 Fiscal Services
 General Government Services
 Protective Services
 Recreation and Cultural Services
 Taxes for Other Governments
 Transportation
 Utility Services
 Other Expenditures

- Permitted Property Taxation By-law Expenditures
- Municipal Service Agreements

Day Care Services	\$ 16,000.00
Ancillary Education Programming	<u>\$ 10,000.00</u>

TOTAL EXPENDITURES	\$ 26,000.00
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BALANCE	\$ 0.00
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Tables

- **Table of First Nation Laws, By-laws, and Codes**
- **Table of Standards and Procedures**



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. 15:1.238).

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*.

Title	Effective date	F.N. Gaz.	Amendments
ALBERTA			
ALEXANDER FIRST NATION			
Annual Expenditure Law, 2008	June 20/08	12:2.201	
Annual Expenditure Law, 2009	May 30/09	13:3.1515	
Annual Expenditure Law, 2010	May 21/10	14:2.411	
Annual Rates Law, 2008	June 20/08	12:2.207	
Annual Rates Law, 2009	May 30/09	13:3.1521	
Annual Rates Law, 2010	May 21/10	14:2.414	
Property Assessment and Taxation By-law	Nov 7/02	7:2.401	
2003 Tax Rates By-law	May 25/03	8:1.1	
2004 Tax Rates By-law	May 10/04	8:2.277	
2005 Tax Rates By-law	July 22/05	10:1.1	
2006 Tax Rates By-law	May 31/06	10:2.535	
Tax Rates By-law 2007	June 25/07	11:2.249	
ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION			
Property Tax By-law	Feb 28/00	4:2.117	
2000 Tax Rates By-law	Sept 21/00	5:1.1	
2001 Tax Rates By-law	May 3/00	5:2.153	
2002 Tax Rates By-law	June 3/02	6:2.331	
2003 Tax Rates By-law	May 13/03	8:1.2	
2004 Tax Rates By-law	May 10/04	8:2.278	
ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION			
Annual Property Taxation Expenditure			
By-law, 2010	July 6/10	14:2.751	
2005 Tax Rates By-law	June 8/05	9:2.309	

Title	Effective date	F.N. Gaz.	Amendments
ALBERTA (continued)			
ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION (continued)			
2006 Tax Rates By-law	May 31/06	10:2.536	
Tax Rates By-law 2007	Aug 7/07	11:2.250	
Tax Rates By-law 2008	Nov 12/08	13:1.507	
Tax Rates By-law 2009	Feb 8/10	14:1.83	
Tax Rates By-law 2010	July 6/10	14:2.754	
Taxation Expenditure By-law	Feb 8/10	14:1.84	
Trust Revenue Account By-law	April 11/06	10:2.538	
ATHABASCA CHIPEWYAN FIRST NATION			
Settlement Trust Revenue Account By-law	Oct 10/08	13:1.508	
BIGSTONE CREE FIRST NATION			
Annual Property Taxation Expenditure			
By-law, 2010	July 6/10	14:2.755	
Business Licensing By-law	Feb 24/04	8:2.280	
Property Assessment and Taxation By-law	May 25/04	8:2.291	
2004 Tax Rates By-law	Dec 2/04	9:1.1	
2005 Tax Rates By-law	July 6/05	10:1.2	
2006 Tax Rates By-law	May 15/06	10:2.541	
Tax Rates By-law 2007	June 4/07	11:2.252	
Tax Rates By-law 2008	Nov 17/08	13:1.511	
Tax Rates By-law 2009	Oct 27/09	13:4.2487	
Tax Rates By-law 2010	July 6/10	14:2.759	
DENE THA' FIRST NATION			
Property Assessment and Taxation By-law	Feb 28/00	4:2.150	

Title	Effective date	F.N. Gaz.	Amendments
ALBERTA (continued)			
DENE THA' FIRST NATION (continued)			
2006 Property Tax Rates By-law	Dec 7/06	11:2.253	
2000 Tax Rates By-law	Dec 13/00	5:2.154	
2003 Tax Rates By-law	May 5/04	8:2.323	
Tax Rates By-law 2009	Dec 18/09	14:1.90	
DUNCAN'S FIRST NATION			
Financial Administration By-law 2001	July 24/01	6:1.1	
ENOCH CREE NATION			
(1996) Budget By-law	Oct 20/97	2:2.376	
Project Fire Services By-law	Dec 31/04	9:2.311	
FORT MCKAY FIRST NATION			
Property Assessment and Taxation By-law	Feb 8/10	14:1.91	
Settlement Revenue Account By-law	Feb 24/04	8:2.324	
Tax Rates By-law 2009	Feb 8/10	14:1.154	
LITTLE RED RIVER CREE NATION			
Business Licensing By-law No. 0002 Respecting the Licensing of Member Businesses, Callings, Trades and Occupations in the Nation	Apr 28/98	3:1.1	
By-law No. 0003 Respecting Airport Landing Taxes	Apr 28/98	3:1.13	
LOON RIVER FIRST NATION			
Property Assessment and Taxation By-law	Jan 16/08	12:2.649	
Tax Rates By-law 2007	Jan 16/08	12:2.678	

Title	Effective date	F.N. Gaz.	Amendments
ALBERTA (continued)			
LOON RIVER FIRST NATION (continued)			
Tax Rates By-law 2009	Oct 19/09	13:4.2488	
Tax Rates By-law 2010	Sept 21/10	15:1.455	
MIKISEW CREE FIRST NATION			
Amendment Property Tax Expenditure By-law	July 20/98	3:1.17	
Financial Administration By-law	Sept 10/97	2:1.1	
Property Assessment and Taxation Amending By-law No. 8 1997	Sept 10/97	2:1.63	ss.12, 15, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63)
Property Assessment and Taxation By-law	Sept 10/97	2:1.12	repealed by Amendment Property Tax Expenditure By-law (3:1.17)
Property Tax Expenditure By-law	Feb 20/98	2:2.377	
1997 Rates By-law			
1998 Rates By-law	Oct 20/97	2:1.66	
2001 Tax Rates By-law	May 27/98	2:2.383	
2002 Tax Rates By-law	May 3/01	5:2.156	
2003 Tax Rates By-law	June 3/02	6:2.333	
Tax Rates By-law 2008	May 13/03	7:2.453	
Tax Rates By-law 2009	June 26/08	13:1.512	
O'CHIESE FIRST NATION			
Property Assessment and Taxation By-law	July 6/09	13:3.1955	
1999 Tax Rates By-law	Feb 23/99	3:2.211	
1999 Tax Rates By-law	Dec 8/99	4:2.202	

Title	Effective date	F.N. Gaz.	Amendments
ALBERTA (continued)			
O'CHIESE FIRST NATION (continued)			
2000 Tax Rates By-law	Sept 21/00	5:1.2	
2001 Tax Rates By-law	June 15/01	5:2.157	
2002 Tax Rates By-law	Oct 10/02	7:2.455	
2003 Tax Rates By-law	Sept 30/03	8:1.3	
2005 Tax Rates By-law	Oct 31/05	10:1.3	
2006 Tax Rates By-law	Nov 16/06	11:1.1	
PAUL FIRST NATION			
2009 Resolution Tax Rates By-law	Feb 8/10	14:1.155	
PIIKANI NATION			
Settlement Revenue Account By-law	Nov 5/02	7:1.1	
SIKSIKA NATION			
Annual Tax Expenditure By-law 2010	July 6/10	14:2.760	
Financial Administration Law	Nov 29/10	15:1.456	
Heritage Trust Deposit Account			
Expenditure By-law	Nov 29/10	15:1.524	
Property Assessment and Taxation By-law	Nov 15/04	9:1.2	
Property Tax Expenditure By-law	Feb 8/10	14:1.156	
Revenue Account By-law	Dec 10/03	8:2.327	
2005 Tax Rates By-law	June 8/05	9:2.318	
2006 Tax Rates By-law	May 31/06	11:2.254	
Tax Rates By-law 2007	Aug 7/07	11:2.255	
Tax Rates By-law 2009	Feb 8/10	14:1.167	
Tax Rates By-law 2010	July 6/10	14:2.765	

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ALBERTA (continued)			
STONEY FIRST NATION			
2000 Tax Rates By-law	July 6/00	4:2.203	
2001 Tax Rates By-law	May 19/01	5:2.158	
2002 Tax Rates By-law	May 29/02	6:2.335	
2003 Tax Rates By-law	May 13/03	8:1.5	
2004 Tax Rates By-law	May 25/04	8:2.337	
2005 Tax Rates By-law	May 31/05	9:2.320	
2006 Tax Rates By-law	Aug 1/06	11:1.3	
Tax Rates By-law 2007	Aug 7/07	11:2.256	
Tax Rates By-law 2008	Sept 4/08	13:1.514	
STURGEON LAKE CREE NATION			
2007 Tax Rates By-law	June 4/07	11:2.258	
WHITEFISH LAKE FIRST NATION			
Property Tax By-law	Feb 23/99	3:2.263	ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
BRITISH COLUMBIA			
ADAMS LAKE INDIAN BAND			
Annual Expenditure Law, 2008	July 10/08	12:2.210	
Annual Expenditure Law, 2009	June 26/09	13:4.2117	
Annual Expenditure Law, 2010	July 13/10	14:2.417	
Annual Rates Law, 2008	July 10/08	12:2.217	

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BRITISH COLUMBIA (continued)			
ADAMS LAKE INDIAN BAND (continued)			
Annual Rates Law, 2009	June 26/09	13:4.2122	
Annual Rates Law, 2010	July 13/10	14:2.422	
Financial Management By-law 2000-1	May 5/01	5:2.160	
1997 Rates By-law	May 23/97	2:1.70	
1998 Rates By-law	July 2/98	3:1.23	
1999 Rates By-law	May 31/99	3:2.296	
2000 Rates By-law	June 25/00	4:2.205	
2001 Rates By-law	July 13/01	6:1.16	
2002 Rates By-law	Aug 5/02	7:1.4	
2003 Rates By-law	July 14/03	8:1.7	
2004 Rates By-law	June 18/04	8:2.339	
2005 Rates By-law	July 6/05	10:1.4	
Rates By-law 2006	May 31/06	10:2.542	
Rates By-law 2007	July 10/07	11:2.259	
AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND			
Annual Expenditure Law, 2008	May 30/08	12:2.220	
Annual Expenditure Law, 2009	May 30/09	13:3.1524	
Annual Expenditure Law, 2010	May 29/10	14:2.425	
Annual Rates Law, 2008	May 30/08	12:2.225	
Annual Rates Law, 2009	May 30/09	13:3.1529	
Annual Rates Law, 2010	May 29/10	14:2.428	
Property Assessment Law, 2008	Sept 18/08	13:1.3	
Property Taxation Law, 2008	Sept 18/08	13:1.40	

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BRITISH COLUMBIA (continued)			
AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND (continued)			
Property Tax Expenditure By-law	June 4/07	11:2.261	
2004 Rates By-law	May 5/04	8:2.341	
2005 Rates By-law	Dec 16/05	10:2.544	
Rates By-law 2006	Dec 7/06	11:1.5	
Rates By-law 2007	June 4/07	11:2.267	
ASHCROFT INDIAN BAND			
1996 Property Rates By-law	Jan 15/97	2:1.72	
1997 Property Rates By-law	Feb 3/98	2:2.384	
1998 Property Rates By-law	Dec 8/98	3:1.25	
2003 Property Rates By-law	Sept 15/03	8:1.9	
2004 Property Rates By-law	June 18/04	8:2.343	
2005 Property Rates By-law	July 22/05	10:1.6	
Property Rates By-law 2006	June 16/06	10:2.546	
BLUEBERRY RIVER FIRST NATION			
Financial Administration By-law	Jan 14/03	7:2.456	
BONAPARTE INDIAN BAND			
Annual Tax Rates By-law No. 5 (1997)	July 29/97	2:1.74	
Annual Tax Rates By-law No. 6, 1999	June 28/99	3:2.298	
Annual Tax Rates By-law No. 7, 2000	July 27/00	5:2.175	
Annual Tax Rates By-law No. 8, 2001	Aug 6/01	6:1.18	
Annual Tax Rates By-law No. 10, 2002	July 15/02	6:2.337	
Annual Tax Rates By-law No. 14, 2003	July 14/03	8:1.11	
Annual Tax Rates By-law No. 16, 2004	Aug 18/04	9:1.54	

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BRITISH COLUMBIA (continued)			
BONAPARTE INDIAN BAND (continued)			
Annual Tax Rates By-law No. 17, 2005.....	Nov 16/05	10:1.8	
Financial Administration By-law No. 13, 2002...	Nov 27/02	7:2.467	
Property Tax Amendment By-law No. 9, 2002.....	July 15/02	6:2.340	
Property Tax Expenditure By-law No. 11, 2002.....	Oct 10/02	7:1.6	
BOOTHROYD INDIAN BAND			
Assessment Standards and Maximum Tax Rates for Railway Right-of-Way			
Property By-law.....	Oct 23/02	7:1.12	
1996 Property Rates By-law.....	Jan 9/97	2:1.76	
Property Tax Expenditure By-law.....	Sept 3/99	4:1.4	
1999 Tax Rates By-law.....	Sept 3/99	4:1.3	
2001 Tax Rates By-law.....	Dec 19/01	6:2.342	
2003 Taxation Rates By-law.....	Nov 18/03	8:2.345	
2004 Taxation Rates By-law.....	Jan 18/05	9:2.322	
2005 Taxation Rates By-law.....	Dec 16/05	10:2.548	
Taxation Rates By-law 2008.....	Nov 17/08	13:1.516	
Taxation Rates By-law 2009.....	Nov 16/09	14:1.169	
BOSTON BAR FIRST NATION			
Property Taxation Amendment By-law No. 2-2008.....	Nov 17/08	13:1.517	
Tax Rates By-law 2008.....	Nov 17/08	13:1.518	

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BRITISH COLUMBIA (continued)			
BOSTON BAR FIRST NATION (continued)			
Tax Rates By-law 2009	Oct 19/09	13:4.2489	
Tax Rates By-law 2010	Aug 5/10	15:1.533	
BURNS LAKE INDIAN BAND			
Property Tax Expenditure By-law	Feb 8/00	4:2.207	
Property Tax Expenditure By-law	Aug 25/01	6:1.23	
Property Tax Expenditure By-law	June 3/02	7:1.20	
Property Tax Expenditure By-law	June 11/03	8:1.16	
Property Tax Expenditure By-law	Nov 16/05	10:1.14	
Property Tax Expenditure By-law	May 12/10	14:2.767	
1998 Rates By-law No. 1998-02	Aug 4/98	3:1.27	
2001 Rates By-law No. 2001-02	Aug 25/01	6:1.21	
2002 Rates By-law No. 2002-02	June 3/02	7:1.18	
2003 Rates By-law No. 2003-02	June 11/03	8:1.14	
2005 Rates By-law No. 2005-02	Nov 16/05	10:1.12	
2009 Rates By-law No. 2009-02	May 12/10	14:2.773	
BURRARD INDIAN BAND see TSLEIL-WAUTUTH NATION			
CAMPBELL RIVER FIRST NATION			
Property Assessment and Taxation By-law	Nov 27/02	7:1.28	
Property Tax Expenditure By-law	Aug 26/03	8:1.26	
2003 Rates By-law	June 9/03	8:1.24	
2004 Rates By-law	May 25/04	8:2.347	
2005 Rates By-law	June 8/05	9:2.324	
2006 Rates By-law	Aug 4/06	11:1.7	

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BRITISH COLUMBIA (continued)			
CAMPBELL RIVER FIRST NATION (continued)			
Rates By-law 2007	June 25/07	11:2.269	
Rates By-law 2008	Aug 28/08	13:1.520	
Rates By-law 2009	July 6/09	13:3.1956	
Rates By-law 2010	July 6/10	14:2.775	
CANOE CREEK INDIAN BAND			
Financial Administration By-law	July 11/05	10:1.20	
CHAWATHIL FIRST NATION			
Annual Expenditure Law, 2009	Aug 7/09	13:4.2125	
Annual Expenditure Law, 2010	July 31/10	14:2.431	
Annual Rates Law, 2009	Aug 7/09	13:4.2131	
Annual Rates Law, 2010	July 31/10	14:2.436	
2004 Railway Right-of-Way			
Tax Rates By-law	June 11/04	8:2.349	
Rates By-law 1996-T06	Jan 9/97	2:1.78	
Rates By-law 1997-T01	July 23/97	2:1.79	
1998 Rates By-law	June 1/98	2:2.386	
1999 Rates By-law	Apr 16/99	3:2.300	
2000 Rates By-law	June 25/00	4:2.213	
2001 Rates By-law	June 15/01	5:2.177	
2002 Rates By-law	May 29/02	6:2.344	
2003 Rates By-law	June 9/03	8:1.33	
2004 Rates By-law	May 5/04	8:2.351	
2005 Tax Rates By-law	July 29/05	10:1.31	

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BRITISH COLUMBIA (continued)			
CHAWATHIL FIRST NATION (continued)			
Tax Rates By-law 2006	Aug 1/06	11:1.9	
Tax Rates By-law 2007	Nov 15/07	12:1.1	
Tax Rates By-law 2008	Sept 4/08	13:1.522	
CHEAM FIRST NATION			
Property Taxation Amendment			
By-law No. 1-2008	Oct 10/08	13:1.524	
Property Taxation Expenditure By-law	Mar 19/07	11:2.271	
Property Taxation Expenditure By-law	Aug 7/07	12:1.3	
Rates By-law 1997-T05	June 2/97	2:1.80	
Rates By-law 1998-1	June 10/98	2:2.388	
Rates By-law 1999-1	May 31/99	3:2.302	
Rates By-law 2001-1	Aug 6/01	6:1.30	
Rates By-law 2002-1	Jan 24/03	7:2.482	
Rates By-law No. 2003-1	April 9/03	7:2.484	
Rates By-law 2004-1	June 4/04	8:2.353	
Rates By-law 2005-1	July 29/05	10:1.33	
Tax Rates By-law 2006	Mar 19/07	11:2.277	
Tax Rates By-law 2007	Aug 7/07	12:1.9	
Tax Rates By-law 2008	Oct 10/08	13:1.525	
Tax Rates By-law 2009	Oct 19/09	13:4.2491	
Tax Rates By-law 2010	Aug 3/10	15:1.535	
CHEHALIS INDIAN BAND			
Annual Expenditure Law, 2009	Sept 4/09	13:4.2134	

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BRITISH COLUMBIA (continued)			
CHEHALIS INDIAN BAND (continued)			
Annual Expenditure Law, 2010	Nov 11/10	15:1.45	
Annual Rates Law, 2009	Sept 4/09	13:4.2138	
Annual Rates Law, 2010	Nov 11/10	15:1.48	
Property Assessment Law, 2009	Mar 26/09	13:3.1532	
Property Taxation Law, 2009	Mar 26/09	13:3.1568	
CHEMAINUS FIRST NATION			
Annual Expenditure Law, 2008	June 27/08	12:2.228	
Annual Expenditure Law, 2009	July 17/09	13:4.2141	
Annual Expenditure Law, 2010	May 21/10	14:2.439	
Annual Rates Law, 2008	June 27/08	12:2.232	
Annual Rates Law, 2009	July 17/09	13:4.2145	
Annual Rates Law, 2010	May 21/10	14:2.443	
Property Assessment Law, 2010	Feb 10/10	14:1.3	
Property Taxation Law, 2010	Feb 10/10	14:1.40	
Expenditure By-law 2006	May 31/06	10:2.550	
Expenditure By-law 2007	June 4/07	11:2.279	
Financial Administration By-law	Mar 30/01	5:2.179	s.9.2 by Financial Administration By-law Amendment (7:2.486)
Financial Administration By-law			
Amendment	Feb 25/03	7:2.486	
Property Assessment and Taxation			
Amendment By-law 2005	July 11/05	10:1.35	

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BRITISH COLUMBIA (continued) CHEMAINUS FIRST NATION (continued)			
Property Assessment and Taxation By-law	April 22/05	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	Dec 16/05	10:2.557	
Rates By-law 2005	Sept 28/05	10:1.37	
Rates By-law 2006	May 31/06	10:2.564	
Rates By-law 2007	June 4/07	11:2.286	
COLDWATER INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/97	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	July 20/98	3:1.29	
Property Tax Expenditure By-law	Jan 22/98	2:2.455	
1998 Tax Rates By-law	June 11/98	2:2.389	
1999 Tax Rates By-law	May 31/99	3:2.304	
2000 Tax Rates By-law	June 25/00	4:2.215	
2001 Tax Rates By-law	May 30/01	5:2.188	
2002 Tax Rates By-law	Aug 5/02	7:1.79	
2003 Tax Rates By-law	Aug 26/03	8:1.35	
2004 Tax Rates By-law	Dec 2/04	9:1.57	

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BRITISH COLUMBIA (continued)			
COLDWATER INDIAN BAND (continued)			
2005 Tax Rates By-law	Dec 16/05	10:2.567	
2006 Tax Rates By-law	Aug 1/06	11:1.11	
2007 Tax Rates By-law	June 25/07	11:2.289	
2008 Tax Rates By-law	Nov 12/08	13:1.527	
2009 Tax Rates By-law	Oct 27/09	13:4.2493	
2010 Tax Rates By-law	Sept 21/10	15:1.537	
COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION			
1997 Rates By-law	May 30/97	2:1.82	
1998 Rates By-law	June 1/98	2:2.462	
1999 Rates By-law	May 31/99	3:2.306	
2000 Rates By-law	June 4/00	4:2.217	
2001 Rates By-law	June 15/01	5:2.190	
2002 Rates By-law	May 29/02	6:2.346	
2003 Rates By-law	April 25/03	7:2.487	
COOK'S FERRY INDIAN BAND			
1996 Rates By-law	Feb 3/97	2:1.83	
1997 Rates By-law	May 30/97	2:1.84	
1998 Rates By-law	June 1/98	2:2.465	
2000 Rates By-law	Dec 18/00	5:2.192	
2001 Rates By-law	Oct 1/01	6:1.32	
2002 Rates By-law	Sept 1/02	7:1.81	
2003 Rates By-law	Aug 29/03	8:1.37	
2004 Rates By-law	June 4/04	8:2.355	

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BRITISH COLUMBIA (continued)			
COOK'S FERRY INDIAN BAND (continued)			
2007 Rates By-law	Nov 15/07	12:1.11	
2008 Rates By-law	Nov 4/08	13:1.529	
2009 Rates By-law	Oct 19/09	13:4.2495	
2010 Rates By-law	Nov 29/10	15:1.539	
Rates By-law 2006	Dec 7/06	11:1.13	
Taxation Amending By-law No. 1996-01	Feb 3/97	2:1.85	
Taxation Expenditure By-law	Aug 29/03	8:1.39	
COWICHAN INDIAN BAND			
Annual Property Tax Budget By-law 1997	June 20/97	2:1.86	
Annual Property Tax Budget 2009	Oct 19/09	13:4.2497	
Annual Property Tax Budget 2010	Nov 2/10	15:1.541	
Business Licensing By-law No. 2, 1997	Mar 19/98	2:2.467	
By-law to Fix Tax Rate and Percentage Additions for the Year 1997	June 20/97	2:1.89	
By-law to Fix Tax Rate and Percentage Additions for the Year 2000	Sept 21/00	5:1.3	
By-law to Fix Tax Rate for the Year 2001	Oct 18/01	6:1.34	
By-law to Fix Tax Rate for the Year 2002	Oct 23/02	7:1.83	
By-law to Fix Tax Rate for the Year 2003	Sept 30/03	8:1.45	
By-law to Fix Tax Rate for the Year 2004	July 6/04	8:2.357	
By-law to Fix Tax Rate for the Year 2005	May 31/05	9:2.379	
By-law to Fix Tax Rate for the Year 2006	May 31/06	11:1.15	
By-law to Fix Tax Rate for the Year 2007	Aug 7/07	11:2.291	

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BRITISH COLUMBIA (continued)			
COWICHAN INDIAN BAND (continued)			
By-law to Fix Tax Rate for the Year 2008.....	Sept 9/08	13:1.531	
By-law to Fix Tax Rate for the Year 2009.....	Oct 19/09	13:4.2501	
By-law to Fix Tax Rate for the Year 2010.....	Nov 2/10	15:1.545	
Property Assessment and Taxation Amendment By-law No. 2, 1997	Dec 4/97	2:2.483	
Property Assessment and Taxation Amendment By-law No. 3, 2000	July 27/00	5:2.194	
Property Assessment and Taxation Amendment By-law No. 3, 2007	Oct 11/07	12:1.13	
COWICHAN TRIBES			
Community Improvement Fee By-law, 2002 ...	June 1/02	7:1.85	
DOIG RIVER INDIAN BAND			
Financial Administration By-law	Aug 18/04	9:1.59	
FORT NELSON FIRST NATION			
Property Tax Expenditure By-law	Aug 25/01	6:1.38	
Property Tax Expenditure By-law	Aug 5/02	7:1.89	
Property Taxation Amendment By-law No. 2007-#1	Dec 4/07	12:1.15	
2001 Rates By-law No. 2001-02	Aug 25/01	6:1.36	
2002 Rates By-law No. 2002-02	Aug 5/02	7:1.87	
Rates By-law 2007	Dec 4/07	12:1.17	
Rates By-law 2008	June 2/08	12:2.679	
Rates By-law 2009	Apr 27/09	13:3.1958	

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BRITISH COLUMBIA (continued)			
FORT NELSON FIRST NATION (continued)			
Taxation Expenditure By-law.....	Aug 28/08	13:1.533	
HAIKLA NATION			
Property Assessment and Taxation By-law	Sept 19/06	11:1.17	
Property Assessment and Taxation Amendment By-law No. 01-2007	Nov 15/07	12:1.19	
HUPACASATH FIRST NATION			
Business Licensing By-law	Feb 1/06	10:2.569	
KAMLOOPS INDIAN BAND			
Annual Expenditure Law, 2008.....	June 6/08	12:2.235	
Annual Expenditure Law, 2009	June 5/09	13:3.1606	
Annual Expenditure Law, 2010.....	June 16/10	14:2.446	
Annual Rates Law, 2008	June 6/08	12:2.247	
Annual Rates Law, [2009]	June 5/09	13:3.1619	
Annual Rates Law, 2010	June 16/10	14:2.455	
Property Assessment Law, 2008.....	Dec 23/08	13:1.75	
Property Taxation Amendment Law, 2010	Mar 16/10	14:2.460	
Property Taxation Amendment Law No. 2, 2010..	May 25/10	14:2.462	
Property Taxation Law, 2008	Dec 23/08	13:1.112	ss.11(2) by Property Taxation Amendment Law No. 2, 2010 (14:2.462)
<u>Assessment By-law</u>	Dec 16/05	10:2.586	ss.12(1), 14(6), 18, 19 by Property Taxation Amendment Law, 2010 (14:2.460)
			repealed by Property Assessment Law, 2008 (13:1.75)

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
2001 Budget By-law	Oct 18/01	6:1.45	
2002 Budget By-law	Oct 6/02	7:1.96	
2003 Budget By-law	Sept 5/03	8:1.47	
2004 Budget By-law	Dec 2/04	9:1.83	
2005 Budget By-law	June 8/05	9:2.381	
Budget By-law 2006	May 18/06	11:1.66	
Budget By-law 2007	July 12/07	11:2.293	
Business Licensing By-law No. 2001-04	June 3/02	6:2.348	
By-law to Amend the Business License By-law 1981-1 By-law Amendment No. 1, 1997-1 ...	May 9/97	2:1.91	
Property Assessment Amendment By-law No. 00-52	Dec 17/00	5:2.198	
Property Assessment Amendment By-law No. 00-54	Dec 20/00	5:2.199	
2001 Property Rates By-law	Oct 18/01	6:1.51	
2002 Property Rates By-law	Oct 6/02	7:1.104	
2003 Property Rates By-law	Sept 5/03	8:1.56	
2004 Property Rates By-law	Dec 2/04	9:1.92	
2005 Property Rates By-law	June 8/05	9:2.390	
Property Rates By-law 2006	May 18/06	11:1.73	
Property Rates By-law 2007	July 12/07	11:2.301	
Property Tax Expenditure By-law	July 29/97	2:1.123	

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
Property Taxation and Assessment Amendment By-law No. 00-51	Dec 17/00	5:2.200	
Property Taxation By-law	Dec 16/05	10:2.617	repealed by Property Taxation Law, 2008 (13:1.112)
1999 Rates and Budget By-law	July 20/99	3:2.309	
2000 Rates and Budget By-law	Sept 30/00	5:1.5	
Sales Tax By-law, 1998	Sept 1/98	3:1.38	
Sun Rivers Budget By-law 2006	May 31/06	11:1.85	
Sun Rivers Budget By-law 2007	July 12/07	11:2.315	
Sun Rivers Property Rates By-law 2006	May 31/06	11:1.88	
Sun Rivers Property Rates By-law 2007	July 12/07	11:2.318	
Taxation Amendment By-law 1997-3	Sept 30/97	2:2.486	
Taxation and Implementation Amendment By-law 1997-02	July 4/97	2:1.129	
KANAKA BAR INDIAN BAND			
2004 Rates By-law	June 4/04	8:2.359	
2006 Rates By-law	Dec 11/06	11:1.92	
2008 Rates By-law	June 2/09	13:4.2503	
KITSUMKALUM FIRST NATION			
Property Assessment and Taxation By-law	Sept 28/05	10:1.39	
KWANTLEN FIRST NATION			
Property Assessment and Taxation Amendment By-law No. 01	Mar 30/06	10:2.661	

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BRITISH COLUMBIA (continued)			
KWANTLEN FIRST NATION (continued)			
Taxation Expenditure By-law	June 11/10	14:2.779	
KWAW KWAW APLIT FIRST NATION			
Annual Expenditure Law, 2009	Aug 7/09	13:4.2148	
Annual Expenditure Law, 2010	May 29/10	14:2.464	
Annual Rates Law, 2009	Aug 7/09	13:4.2152	
Annual Rates Law, 2010	May 29/10	14:2.468	
Exemption By-law 1998	Aug 11/98	3:1.43	
Exemption By-law 1999	July 20/99	3:2.316	
Exemption By-law 2001	July 31/01	6:1.54	
Property Tax Expenditure By-law	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02	Oct 19/00	5:1.23	
1998 Rates By-law	Aug 11/98	3:1.44	
1999 Rates By-law	July 20/99	3:2.317	
2000 Rates By-law	Sept 21/00	5:1.14	
2001 Rates By-law	June 12/01	5:2.203	
Rates By-law No. 2003	Aug 29/03	8:1.65	
Rates By-law No. 2004	June 17/04	9:1.153	
Rates By-law No. 2005	May 31/05	9:2.399	
Rates By-law No. 2006	July 10/06	11:1.98	
Rates By-law No. 2007	July 10/07	11:2.324	
Rates By-law No. 2008	Aug 12/08	13:1.541	

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BRITISH COLUMBIA (continued)			
LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.47	
Exemption By-law 1999.....	Sept 7/99	4:1.9	
Exemption By-law 2000.....	Dec 5/00	5:1.26	
Exemption By-law 2001.....	June 15/01	5:2.207	
Property Tax Expenditure By-law	Sept 21/00	5:1.27	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 21/00	5:1.34	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.208	
1998 Rates By-law	Aug 11/98	3:1.48	
1999 Rates By-law	Sept 7/99	4:1.10	
2000 Rates By-law	Sept 21/00	5:1.24	
2001 Rates By-law	June 15/01	5:2.205	
2002 Rates By-law	Oct 6/02	7:2.489	
LAKE BABINE NATION			
Financial Administration By-law	July 15/03	8:1.67	
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION			
Annual Expenditure Law, 2008.....	June 6/08	12:2.265	
Annual Expenditure Law, 2009	June 11/09	13:3.1637	
Annual Expenditure Law, 2010.....	June 5/10	14:2.471	
Annual Rates Law, 2008	June 6/08	12:2.272	
Annual Rates Law, 2009	June 11/09	13:3.164	
Annual Rates Law, 2010	June 5/10	14:2.475	

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BRITISH COLUMBIA (continued)			
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION (continued)			
Property Assessment Law, 2009	June 11/09	13:3.1644	
Property Taxation Law, 2009	June 11/09	13:3.1681	
Railway Right-of-Way Rates By-law			
No. 2004-2	Nov 15/04	9:1.155	
Railway Right-of-Way Rates By-law			
No. 2005-2	July 4/05	10:1.92	
Railway Right-of-Way Rates By-law			
No. 2006-2	Aug 4/06	11:1.100	
Railway Right-of-Way Rates By-law			
No. 2007-2	Aug 7/07	11:2.326	
2003 Rates By-law	Aug 29/03	8:1.100	
Rates By-law No. 2004	June 17/04	9:1.158	
Rates By-law No. 2005	July 4/05	10:1.95	
Rates By-law No. 2006	Aug 4/06	11:1.103	
Rates By-law No. 2007	Aug 7/07	11:2.329	
LHEIDLIT'ENNEH BAND			
Land Code	Dec 1/00	5:2.209	
1999 Rates By-law	Sept 3/99	4:1.12	
2000 Rates By-law	Dec 5/00	5:1.35	
2001 Rates By-law	Aug 25/01	6:1.55	
2002 Rates By-law	Sept 1/02	7:1.112	
2003 Rates By-law	Nov 18/03	8:2.361	
2004 Rates By-law	Dec 2/04	9:1.160	

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BRITISH COLUMBIA (continued)			
LHEIDL T'ENNEH BAND (continued)			
2007 Rates By-law	Jan 16/08	12:2.681	
2008 Rates By-law	Mar 17/09	13:3.1960	
Taxation and Assessment Amending			
By-law No. 1997-1	Oct 24/97	2:2.492	
Taxation Rates By-law, 1998-TX01	June 10/98	2:2.507	
LHEIT-LIT'EN NATION INDIAN BAND			
Taxation Rates By-law, 1996.....	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997.....	June 20/97	2:1.135	
LILLOOET INDIAN BAND			
Property Tax Expenditure By-law	Mar 20/97	2:1.136	
Rates By-law 1996-T02	Apr 28/97	2:1.144	
Rates By-law 1997-T01	June 20/97	2:1.145	
Rates By-law 1998-T01	June 18/98	2:2.508	
Rates By-law 1999-T01	Sept 3/99	4:1.14	
Taxation Amending By-law No. 1996-T02.....	Mar 20/97	2:1.146	
LITTLE SHUSWAP INDIAN BAND			
2005 Railway Right-of-Way Tax Rates By-law ..	July 11/05	10:1.97	
2007 Railway Right-of-Way Tax Rates By-law ..	July 10/07	11:2.331	
Rates By-law 1997-T02	May 30/97	2:1.148	
Rates By-law 1998-T02	June 10/98	2:2.509	
Rates By-law 1999-T02	May 31/99	3:2.320	
Rates By-law 2000-T02	Sept 21/00	5:1.37	
Rates By-law 2001-T02	June 2/01	5:2.241	

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BRITISH COLUMBIA (continued)			
LITTLE SHUSWAP INDIAN BAND (continued)			
Rates By-law 2002-T02	May 29/02	6:2.382	
Rates By-law 2003-T02	June 1/03	7:2.491	
Rates By-law 2004-T02	July 6/04	9:1.162	
Rates By-law 2005-T02	July 11/05	10:1.99	
Rates By-law 2006-T02	June 16/06	10:2.663	
Rates By-law 2007-T02	June 4/07	11:2.333	
Rates By-law 2008-T02	Sept 4/08	13:1.543	
Rates By-law 2009-T02	Sept 29/09	13:4.2514	
Rates By-law 2010-T02	June 21/10	14:2.785	
Resolution Amendment to Property Taxation			
By-law PR-95-02	April 13/07	11:2.334	
LOWER KOOTENAY INDIAN BAND			
Annual Expenditure Law, 2008	June 13/08	12:2.275	
Annual Expenditure Law, 2009	June 11/09	13:3.1716	
Annual Expenditure Law, 2010	July 6/10	14:2.478	
Annual Rates Law, 2008	June 13/08	12:2.280	
Annual Rates Law, 2009	June 11/09	13:3.1720	
Annual Rates Law, 2010	July 6/10	14:2.481	
Property Assessment Law, 2008	July 10/08	12:2.283	
Property Taxation Law, 2008	July 10/08	12:2.321	
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40))	Nov 6/97	2:2.510	

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BRITISH COLUMBIA (continued)			
LOWER KOOTENAY INDIAN BAND (continued)			
Property Tax Expenditure By-law	Nov 6/97	2:2.516	
1997 Rates By-law	May 29/97	2:1.149	
1998 Rates By-law	June 1/98	2:2.513	
1999 Rates By-law	May 31/99	3:2.321	
2000 Rates By-law	Dec 5/00	5:1.38	
2001 Rates By-law	Dec 19/01	6:2.383	
2002 Rates By-law	Oct 10/02	7:2.492	
2003 Rates By-law	April 30/03	7:2.494	
2004 Rates By-law	Aug 18/04	9:1.163	
2005 Rates By-law	July 29/05	10:1.100	
Rates By-law 2006	June 16/06	10:2.664	
Rates By-law 2007	June 25/07	11:2.335	
LOWER NICOLA INDIAN BAND			
Annual Expenditure Law, 2008	July 10/08	12:2.357	
Annual Expenditure Law, 2009	June 26/09	13:4.2155	
Annual Expenditure Law, 2010	July 31/10	14:2.484	
Annual Rates Law, 2008	July 10/08	12:2.362	
Annual Rates Law, 2009	June 26/09	13:4.2160	
Annual Rates Law, 2010	July 31/10	14:2.491	
Property Assessment Law, 2009	June 5/09	13:3.1723	
Property Taxation Law, 2009	June 5/09	13:3.1759	s.25 by Property Taxation Law Amending Law, 2009 (13:3.1794)
Property Taxation Law Amending Law, 2009 ..	June 5/09	13:3.1794	

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BRITISH COLUMBIA (continued)			
LOWER NICOLA INDIAN BAND (continued)			
1997 Annual Tax Rates By-law Number 12.....	July 14/97	2:1.151	
1998 Annual Tax Rates By-law Number 14.....	Aug 4/98	3:1.50	
1999 Annual Tax Rates By-law.....	May 31/99	3:2.324	
Annual Tax Rates By-law for 2000.....	June 4/00	4:2.219	
Annual Tax Rates By-law for 2001.....	Aug 2/01	6:1.57	
Annual Tax Rates By-law for 2002.....	Sept 1/02	7:1.114	
Annual Tax Rates By-law for 2003.....	May 29/03	8:1.102	
Annual Tax Rates By-law for 2004.....	May 25/04	8:2.363	
Annual Tax Rates By-law for 2005.....	July 6/05	10:1.102	
Annual Tax Rates By-law for 2006.....	Aug 1/06	11:1.105	
Annual Tax Rates By-law for 2007.....	Aug 7/07	11:2.337	
Property Assessment Amending By-law Number 11	July 23/97	2:1.154	
Property Assessment By-law Amendment By-law Number 12.....	Jan 21/01	5:2.242	
LOWER SIMILKAMEEN INDIAN BAND			
2002 Assessment By-law	Nov 30/02	7:1.117	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	Jan 22/98	2:2.523	
Expenditure By-law.....	Nov 30/02	7:1.165	
Property Assessment and Taxation By-law	Oct 20/97	2:2.526	
Property Tax Expenditure By-law No. 1998.03	May 25/98	3:1.54	

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BRITISH COLUMBIA (continued)			
LOWER SIMILKAMEEN INDIAN BAND (continued)			
Property Taxation By-law	Nov 30/02	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.....	Dec 8/04	9:1.167	
1998 Rates By-law	Dec 23/98	3:2.329	
1999 Rates By-law	Feb 8/00	4:2.222	
2000 Rates By-law	Feb 7/01	5:2.244	
Tax Rates By-law No. 1, 2004	Dec 8/04	9:1.165	
Tax Rates By-law No. 1, 2005	July 29/05	10:1.104	
Tax Rates By-law No. 01.2007	June 25/07	11:2.339	
Tax Rates By-law No. 01.2008	June 26/08	13:1.544	
Tax Rates By-law No. 01.2009	July 6/09	13:3.1962	
Tax Rates By-law No. 01.2010	June 16/10	14:2.786	
MATSQUI FIRST NATION			
Annual Expenditure Law, 2008.....	Oct 11/08	13:1.147	
Annual Expenditure Law, 2009	June 11/09	13:3.1796	
Annual Expenditure Law, 2010	July 31/10	14:2.494	
Annual Rates Law, 2008	Oct 11/08	13:1.152	
Annual Rates Law, 2009	June 11/09	13:3.1801	
Annual Rates Law, 2010	July 31/10	14:2.499	
Exemption By-law 1998.....	Aug 10/98	3:1.59	
Exemption By-law 1999.....	July 30/99	4:1.15	

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BRITISH COLUMBIA (continued)			
MATSQUI FIRST NATION (continued)			
Property Tax Expenditure By-law	Jan 15/03	7:2.498	
Property Tax Expenditure By-law	Nov 23/03	8:2.368	
Property Tax Expenditure By-law	Oct 3/05	10:1.106	
Property Tax Expenditure By-law	Jan 26/07	11:2.341	
Property Tax Expenditure By-law - 2007.....	Apr 14/08	12:2.683	
2002 Railway Right-of-Way Taxation Rates			
By-law No. 2002-04	Sept 1/02	7:1.224	
1998 Rates By-law	Aug 10/98	3:1.60	
1999 Rates By-law	July 30/99	4:1.16	
2000 Rates By-law No. 2000-02	Dec 20/00	5:2.246	
2002 Rates By-law No. 2002-02	Dec 18/02	7:2.496	
2003 Rates By-law No. 2003-02	Nov 23/03	8:2.366	
Rates By-law No. 2005-02	Oct 3/05	10:1.112	
Rates By-law No. 2006-02	Jan 26/07	11:2.347	
Rates By-law No. 2007-02	Apr 14/08	12:2.689	
MCLEOD LAKE INDIAN BAND			
Property Tax By-law	Feb 3/97	2:1.159	
METLAKATLA FIRST NATION			
Property Assessment and Taxation By-law	Sept 28/05	10:1.114	
2006 Rates By-law	Aug 4/06	11:1.107	Sch. A by 2006 Rates By-law Amendment (11:2.349)
2006 Rates By-law Amendment.....			
2008 Tax Rates By-law	Feb 16/07	11:2.349	
	Nov 17/08	13:1.546	

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BRITISH COLUMBIA (continued)			
MORICETOWN INDIAN BAND			
Annual Expenditure Law, 2008.....	June 13/08	12:2.365	
Annual Expenditure Law, 2009.....	Aug 7/09	13:4.2163	
Annual Expenditure Law, 2010.....	Sept 22/10	15:1.51	
Annual Rates Law, 2008.....	June 13/08	12:2.370	
Annual Rates Law, 2009.....	Aug 7/09	13:4.2166	
Annual Rates Law, 2010.....	Sept 22/10	15:1.54	
Financial Administration Law, 2010.....	Nov 10/10	15:1.57	
Property Assessment Law, 2009.....	Aug 7/09	13:4.2169	
Property Taxation Law, 2009.....	Aug 7/09	13:4.2206	
Financial Administration By-law.....	Jan 14/03	7:2.505	
Property Assessment and Taxation By-law.....	Nov 27/02	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.....	July 14/03	8:1.105	
2004 Rates By-law.....	Aug 18/04	9:1.169	
2005 Rates By-law.....	July 6/05	10:1.166	
Rates By-law 2006.....	Aug 4/06	11:1.109	
Rates By-law 2007.....	Sept 7/07	12:1.23	
MUSQUEAM INDIAN BAND			
Assessment Amendment By-law.....	Jan 29/07	11:2.351	
Property Tax Expenditure By-law.....	June 10/98	3:1.65	
Property Tax Expenditure By-law.....	July 15/02	6:2.387	
Property Tax Expenditure By-law.....	June 17/03	8:1.110	

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BRITISH COLUMBIA (continued)			
MUSQUEAM INDIAN BAND (continued)			
Property Tax Expenditure By-law	July 6/04	9:1.173	
Property Tax Expenditure By-law	July 16/05	10:1.170	
Property Tax Expenditure By-law	Aug 29/06	11:1.113	
Property Tax Expenditure By-law	Sept 7/07	12:1.28	
Property Tax Expenditure By-law	Oct 19/09	13:4.2515	
1997 Annual Tax Rates By-law	May 30/97	2:1.216	
1998 Rates By-law No. 1998-02	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01	May 31/99	3:2.331	
2000 Rates By-law No. 2000-01	June 4/00	4:2.224	
2001 Rates By-law No. 2001-01	Sept 20/01	6:1.60	
2002 Rates By-law No. 2002-01	July 15/02	6:2.385	
2003 Rates By-law No. 2003-01	June 17/03	8:1.108	
2004 Rates By-law No. 2004-01	July 6/04	9:1.171	
2005 Rates By-law No. 2005-01	July 16/05	10:1.168	
2006 Rates By-law No. 2006-02	Aug 29/06	11:1.111	
2007 Rates By-law No. 2007-01	Sept 7/07	12:1.26	
2009 Rates By-law No. 2009-01	Oct 19/09	13:4.2522	
2010 Rates By-law No. 2010-01	June 16/10	14:2.788	
Taxation Amendment By-law	Jan 29/07	11:2.356	
Taxation Supplemental By-law 2009	June 2/09	13:3.1964	
NADLEH WHUT'EN INDIAN BAND			
Financial Administration By-law	June 28/99	3:2.337	

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BRITISH COLUMBIA (continued)			
NADLEH WHUT'EN INDIAN BAND (continued)			
Property Assessment and Taxation			
Amending By-law.....	Sept 3/99	4:1.19	
Property Assessment and Taxation By-law	Apr 7/99	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	Mar 23/99	3:2.335	Sch. A by 1999 Rates By-law Amending By-law (3:2.333)
Rates By-law 2006	June 16/06	10:2.666	
Rates By-law 2007	Sept 7/07	12:1.35	
Rates By-law 2008	Sept 10/08	13:1.548	
Rates By-law 2009	Sept 14/09	13:4.2524	
Rates By-law 2010	Sept 21/10	15:1.547	
1999 Rates By-law Amending By-law	July 20/99	3:2.333	
2000 Rates By-law Amending By-law	June 25/00	4:2.226	
2001 Rates By-law Amending By-law	Aug 2/01	6:1.62	
2002 Rates By-law Amending By-law	Aug 5/02	7:1.276	
2003 Rates By-law Amending By-law	May 29/03	8:1.118	
2004 Rates By-law Amending By-law	June 17/04	8:2.374	
2005 Rates By-law Amending By-law	July 22/05	10:1.178	
Taxation Expenditure By-law 2010.....	Sept 21/10	15:1.549	
NAK'AZDLI INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/00	5:1.40	

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BRITISH COLUMBIA (continued)			
NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION			
Annual Tax Rates By-law No. 1, 1996.....	Jan 9/97	2:1.218	
Property Tax Expenditure By-law	Apr 7/97	2:1.220	
NESKONLITH INDIAN BAND			
Annual Expenditure Law, 2008.....	Nov 8/08	13:1.155	
Annual Expenditure Law, 2009	Sept 4/09	13:4.2240	
Annual Expenditure Law, 2010.....	July 6/10	14:2.502	
Annual Rates Law, 2008	Nov 8/08	13:1.160	
Annual Rates Law, 2009	Sept 4/09	13:4.2244	
Annual Rates Law, 2010	July 6/10	14:2.506	
Property Assessment Law, 2010.....	Dec 16/10	15:1.105	
Property Taxation Law, 2010	Dec 16/10	15:1.142	
2007 Railway Right-of-Way Tax			
Rates By-law.....	Jan 16/08	12:2.691	
1997 Rates By-law	July 23/97	2:1.226	
1998 Rates By-law	Sept 21/98	3:1.73	
1999 Rates By-law	Dec 22/99	4:2.229	
2001 Rates By-law	Oct 31/01	6:1.65	
2003 Rates By-law	Sept 30/03	8:1.120	
2004 Rates By-law	Nov 2/04	9:1.179	
2005 Rates By-law	Dec 22/05	10:2.668	
2006 Rates By-law	Jan 24/07	11:2.361	
2007 Rates By-law	Jan 16/08	12:2.693	

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BRITISH COLUMBIA (continued)			
NICOMEN INDIAN BAND			
Property Tax Expenditure By-law	July 22/05	10:1.182	repealed by Property Tax Expenditure By-law (13:1.550)
Property Tax Expenditure By-law	Aug 28/08	13:1.550	
Property Tax Expenditure By-law	July 6/09	13:3.1967	
Property Tax Expenditure By-law	Aug 28/10	15:1.555	
2004 Rates By-law	July 6/04	8:2.376	
2005 Rates By-law	July 22/06	10:1.180	
Rates By-law 2006	Dec 7/06	11:1.120	
Rates By-law 2007	Aug 7/07	11:2.363	
Rates By-law 2008	Aug 28/08	13:1.557	
Rates By-law 2009	July 6/09	13:3.1974	
Rates By-law 2010	Aug 28/10	15:1.562	
OHAMIL INDIAN BAND see SHXW'OWHAMEL FIRST NATION			
OLD MASSETT VILLAGE COUNCIL			
Financial Management By-law	June 16/06	10:2.670	
OSOYOOS INDIAN BAND			
Amendment No. 1 to Osoyoos Indian Band			
Property Taxation Law, 2009	Jan 1/10	14:1.75	
Annual Expenditure Law, 2008	June 13/08	12:2.373	
Annual Expenditure Law, 2009	July 3/09	13:4.2247	
Annual Expenditure Law, 2010	June 5/10	14:2.509	
Annual Rates Law, 2008	June 13/08	12:2.380	
Annual Rates Law, 2009	July 3/09	13:4.2252	

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BRITISH COLUMBIA (continued)			
OSOYOOS INDIAN BAND (continued)			
Annual Rates Law, 2010	June 5/10	14:2.515	
Property Assessment Law, 2009.....	Nov 1/09	13:4.2256	
Property Taxation Law, 2009	Nov 1/09	13:4.2293	para. 8(1)(b) by Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009 (14:1.75)
Assessment Amendment By-law 2005-1	Sept 28/05	10:1.189	Sch. III by Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009 (14:1.75)
Tax Rates By-law No. 001, 1997	July 29/97	2:1.227	
Tax Rates By-law No. 001, 1998	July 2/98	3:1.74	
Tax Rates By-law No. 001, 1999	July 30/99	4:1.21	
Tax Rates By-law No. 001, 2000	July 27/00	5:2.249	
Tax Rates By-law No. 001, 2001	June 12/01	5:2.251	
Tax Rates By-law No. 001, 2002	July 15/02	6:2.393	
Tax Rates By-law No. 001, 2003	July 14/03	8:1.122	
Tax Rates By-law No. 001, 2004	June 11/04	8:2.378	
Tax Rates By-law No. 001, 2005	Aug 16/05	10:1.197	
Tax Rates By-law No. 001, 2006	July 10/06	10:2.692	
Tax Rates By-law No. 001, 2007	June 25/07	11:2.365	
Taxation Amendment By-law 2005-1	Sept 28/05	10:1.199	
Taxation Expenditure By-law.....	Aug 16/05	10:1.202	

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BRITISH COLUMBIA (continued)			
PAVILION INDIAN BAND see also TS'KW'AYLAXW FIRST NATION			
Rates By-law 1997-T05	July 14/97	2:1.229	
Rates By-law 1998-T05	June 9/98	2:2.583	
Rates By-law 1999-T05	May 31/99	3:2.399	
Rates By-law 2000-T05	July 8/00	4:2.230	
Rates By-law 2001-T05	Aug 6/01	6:1.67	
Rates By-law 2002-T05	Sept 15/02	7:1.278	
Rates By-law 2003-T05	June 9/03	8:1.124	
Rates By-law 2004-T05	May 5/04	8:2.380	
Taxation and Assessment Amending By-law No. 1997-1	July 14/97	2:1.230	
PENTICTON INDIAN BAND			
Expenditure By-law.....	Feb 1/08	12:2.695	
Expenditure By-law Annual Budget 2009	July 10/09	13:3.1976	
Expenditure By-law Annual Budget 2010	June 21/10	15:1.564	
Property Assessment By-law 07-TX-01.....	Feb 1/08	12:2.701	
Property Taxation By-law 07-TX-02	Feb 1/08	12:2.745	Sch. II by 2009 Tax Rates Schedule Amending By-law (13:3.1976)
2009 Tax Rates Schedule Amending By-law ...	July 10/09	13:3.1979	
2010 Tax Rates Schedule Amending By-law ...	June 21/10	15:1.567	
POPKUM FIRST NATION			
Annual Expenditure Law, 2010.....	July 31/10	14:2.519	
Annual Rates Law, 2010	July 31/10	14:2.522	
Property Assessment By-law.....	Nov 16/05	10:1.209	

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BRITISH COLUMBIA (continued)			
POPKUM FIRST NATION (continued)			
Property Taxation By-law	Nov 16/05	10:1.247	
Tax Rates By-law 2006	Aug 10/06	11:1.122	
Tax Rates By-law 2007	Sept 7/07	12:1.37	
Tax Rates By-law 2008	Aug 12/08	13:1.559	
SCOWLITZ FIRST NATION			
Property Taxation Amendment By-law No. 1-2005 ...	Feb 1/06	10:2.695	
Property Taxation Amendment By-law No. 1-2009 ...	May 12/10	14:2.790	
Tax Rates By-law 2005	Feb 1/06	10:2.696	
Tax Rates By-law 2006	Sept 27/06	11:1.124	
Tax Rates By-law 2007	Aug 7/07	11:2.369	
Tax Rates By-law 2008	Aug 27/08	13:1.561	
Tax Rates By-law 2009	May 12/10	14:2.791	
Tax Rates By-law 2010	Aug 28/10	15:1.570	
SEABIRD ISLAND BAND			
Annual Expenditure Law, 2008	June 6/08	12:2.385	
Annual Expenditure Law, 2009	Sept 16/09	13:4.2329	
Annual Expenditure Law, 2010	July 13/10	14:2.525	
Annual Rates Law, 2008	June 6/08	12:2.390	
Annual Rates Law, 2009	Sept 16/09	13:4.2334	
Annual Rates Law, 2010	July 13/10	14:2.530	
Assessment By-law	Sept 20/01	6:1.69	
Rates By-law 1997-1	May 30/97	2:1.232	
Rates By-law 1998-1	June 9/98	2:2.584	

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BRITISH COLUMBIA (continued)			
SEABIRD ISLAND BAND (continued)			
Rates By-law 1999-1	May 31/99	3:2.400	
Rates By-law 2000-1	June 4/00	4:2.232	
Rates By-law 2001-1	June 15/01	5:2.253	
Rates By-law 2002-1	Sept 1/02	7:1.280	
Rates By-law 2003-1	Aug 29/03	8:1.126	
Rates By-law 2004-1	July 13/04	8:2.382	
Rates By-law 2005-1	July 29/05	10:1.278	
Rates By-law 2006-1	July 10/06	10:2.698	
Tax Rates By-law 2007-1	Sept 7/07	12:1.39	
Taxation By-law	Sept 20/01	6:1.109	
SHUSWAP FIRST NATION			
Annual Expenditure Law, 2008	May 30/08	12:2.393	
Annual Expenditure Law, 2009	May 30/09	13:3.1804	
Annual Expenditure Law, 2010	May 29/10	14:2.533	
Annual Rates Law, 2008	May 30/08	12:2.400	
Annual Rates Law, 2009	May 30/09	13:3.1811	
Annual Rates Law, 2010	May 29/10	14:2.539	
Property Assessment Law, 2008	Sept 18/08	13:1.163	
Property Taxation Law, 2008	Sept 18/08	13:1.200	
Expenditure By-law No. 2005-01	May 31/05	9:2.403	
Expenditure By-law Annual Budget 2006	May 31/06	10:2.702	
Expenditure By-law Annual Budget 2007	July 9/07	11:2.373	
1997 Rates By-law	May 30/97	2:1.233	

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BRITISH COLUMBIA (continued)			
SHUSWAP FIRST NATION (continued)			
1998 Rates By-law	June 9/98	2:2.585	
1999 Rates By-law	May 31/99	3:2.402	
2000 Rates By-law	June 25/00	4:2.233	
2001 Rates By-law	June 14/01	5:2.255	
2002 Rates By-law	May 29/02	6:2.395	
2003 Rates By-law	April 9/03	7:2.516	
2004 Rates By-law	Mar 31/04	8:2.384	
2005 Rates By-law	May 31/05	9:2.401	
2006 Tax Rates Schedule Amending By-law ...	May 31/06	10:2.700	
2007 Tax Rates Schedule Amending By-law ...	July 9/07	11:2.371	
SHXWHÁ:Y VILLAGE FIRST NATION (formerly SKWAY INDIAN BAND)			
Annual Expenditure Law, 2008	May 30/08	12:2.403	
Annual Expenditure Law, 2009	May 30/09	13:3.1814	
Annual Expenditure Law, 2010	June 16/10	14:2.542	
Annual Rates Law, 2008	May 30/08	12:2.410	
Annual Rates Law, 2009	May 30/09	13:3.1817	
Annual Rates Law, 2010	June 16/10	14:2.545	
Property Assessment and Taxation By-law	Nov 15/04	9:1.182	s.6, Sch. II by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234)
			s.6 by Property Assessment and Taxation By-law, Amendment By-law No. 2006-03 (11:1.126)

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BRITISH COLUMBIA (continued)			
SHXWĀY VILLAGE FIRST NATION (formerly SKWAY INDIAN BAND) (continued)			
Property Assessment and Taxation By-law, Amendment By-law No. 2004-02	Nov 15/04	9:1.234	
Property Assessment and Taxation By-law, Amendment By-law No. 2006-03	Dec 7/06	11:1.126	
Property Tax Expenditure By-law	Sept 28/05	10:1.280	
2005 Rates By-law	June 8/05	9:2.409	
2006 Rates By-law	June 16/06	10:2.704	
2007 Rates By-law	July 10/07	11:2.375	
SHXW'ŌWHĀMEL FIRST NATION (OHAMIL INDIAN BAND)			
Annual Expenditure Law, 2008	Oct 11/08	13:1.235	
Annual Expenditure Law, 2009	Sept 4/09	13:4.2337	
Annual Expenditure Law, 2010	July 31/10	14:2.548	
Annual Rates Law, 2008	Oct 11/08	13:1.240	
Annual Rates Law, 2009	Sept 4/09	13:4.2341	
Annual Rates Law, 2010	July 31/10	14:2.552	
Assessment By-law	Dec 11/03	8:2.386	
Rates By-law 2004-1	Dec 2/04	9:1.181	
Rates By-law 2007-01	Aug 7/07	11:2.377	
Taxation By-law	Dec 11/03	8:2.424	
SIMPCW FIRST NATION			
Property Assessment Law, 2009	Oct 22/09	13:4.2344	
Property Taxation Law, 2009	Oct 22/09	13:4.2380	

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BRITISH COLUMBIA (continued)			
SISKA INDIAN BAND			
2005 Rates By-law	July 22/05	10:1.286	
Rates By-law 2006	Aug 29/06	11:1.128	
2008 Rates By-law	Mar 17/09	13:3.1982	
2009 Rates By-law	Oct 27/09	13:4.2526	
Taxation Amending By-law 2005-01	Mar 22/05	9:2.411	
SKAWAHOOK FIRST NATION			
Annual Expenditure Law, 2009	July 17/09	13:4.2415	
Annual Expenditure Law, 2010	July 13/10	14:2.555	
Annual Rates Law, 2009	July 17/09	13:4.2418	
Annual Rates Law, 2010	July 13/10	14:2.558	
Tax Rates By-law 2005	Sept 28/05	10:1.288	
Tax Rates By-law 2006	June 16/06	10:2.706	
Tax Rates By-law 2007	Aug 7/07	11:2.378	
Tax Rates By-law 2008	Aug 28/08	13:1.563	
Taxation Expenditure By-law	Aug 28/08	13:1.565	
SKEETCHESTN INDIAN BAND			
Annual Expenditure Law, 2008	June 6/08	12:2.413	
Annual Expenditure Law, 2009	May 30/09	13:3.1820	
Annual Expenditure Law, 2010	May 28/10	14:2.561	
Annual Rates Law, 2008	June 6/08	12:2.419	
Annual Rates Law, 2009	May 30/09	13:3.1827	
Annual Rates Law, 2010	May 28/10	14:2.567	
Property Assessment Law, 2008	Dec 17/08	13:1.243	

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BRITISH COLUMBIA (continued)			
SKEETCHESTN INDIAN BAND (continued)			
Property Taxation Amendment Law, 2010	July 6/10	14:2.570	
Property Taxation Law, 2008	Dec 17/08	13:1.280	s.2(1) by Property Taxation Amendment Law, 2010 (14:2.570)
Annual Tax Rates By-law No. 5, 1997	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999	Oct 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001	Sept 20/01	6:1.141	
Annual Tax Rates By-law No. 7, 2002	Sept 1/02	7:1.282	
Annual Tax Rates By-law No. 8, 2003	Aug 29/03	8:1.128	
2004 Tax Rates By-law No. 9	June 21/04	8:2.456	
2005 Tax Rates By-law No. 10	July 6/05	10:1.290	
Tax Rates By-law 2006, No. 11	July 10/06	11:1.136	
Tax Rates By-law 2007, No. 12	Sept 7/07	12:1.47	
Financial Management By-law			
No. 1985-2 (Revised 1996)	Aug 5/97	2:2.606	
Property Tax Expenditure By-law	July 6/05	10:1.292	
Property Tax Expenditure By-law	July 10/06	11:1.130	
Property Tax Expenditure By-law	Sept 7/07	12:1.41	
SKIDEGATE INDIAN BAND			
Property Assessment and Taxation By-law	Feb 1/02	6:2.397	
SKOWKALE FIRST NATION			
Annual Expenditure Law, 2008	Oct 11/08	13:1.315	
Annual Expenditure Law, 2009	Aug 7/09	13:4.2421	

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BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION (continued)			
Annual Expenditure Law, 2010	Sept 22/10	15:1.182	
Annual Rates Law, 2008	Oct 11/08	13:1.321	
Annual Rates Law, 2009	Aug 7/09	13:4.2424	
Annual Rates Law, 2010	Sept 22/10	15:1.185	
Exemption By-law 1998.....	Aug 11/98	3:1.76	
Exemption By-law 1999.....	July 20/99	3:2.404	
Exemption By-law 2000.....	Sept 21/00	5:1.94	
Exemption By-law 2001.....	Aug 25/01	6:1.161	
Exemption By-law 2002.....	Oct 10/02	7:2.520	
Exemption By-law 1-2003	Sept 15/03	8:1.152	
Exemption By-law 1-2004	Aug 26/04	9:1.238	
Exemption By-law 1-2005	July 29/05	10:1.301	
Exemption By-law 1-2006	Sept 27/06	11:1.140	
Exemption By-law 1-2007	Sept 7/07	12:1.51	
Property Tax Expenditure By-law	Sept 21/00	5:1.95	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 6/00	5:1.102	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.257	
1998 Rates By-law	Aug 11/98	3:1.77	
1999 Rates By-law	July 20/99	3:2.405	
2000 Rates By-law	Sept 21/00	5:1.92	
2001 Rates By-law	Aug 25/01	6:1.159	

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BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION (continued)			
2002 Rates By-law	Oct 10/02	7:2.518	
2003 Rates By-law	Sept 15/03	8:1.150	
2004 Rates By-law	Aug 26/04	9:1.236	
2005 Rates By-law	July 29/05	10:1.299	
2006 Rates By-law	Sept 27/06	11:1.138	
2007 Rates By-law	Sept 7/07	12:1.49	
SKUPPAH INDIAN BAND			
2002 Rates By-law	Oct 10/02	7:2.521	
2003 Rates By-law	Aug 29/03	8:1.153	
2004 Rates By-law	Aug 18/04	9:1.239	
2005 Rates By-law	Aug 15/05	10:1.302	
2006 Rates By-law	Dec 11/06	11:1.141	
2007 Rates By-law	Oct 12/07	12:1.52	
2008 Rates By-law	Oct 7/08	13:1.571	
2009 Rates By-law	Dec 18/09	14:1.170	
Taxation Expenditure By-law	Dec 18/09	14:1.172	
SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE			
SLIAMMON FIRST NATION			
Annual Expenditure Law, 2008	June 6/08	12:2.422	
Annual Expenditure Law, 2009	June 11/09	13:3.1830	
Annual Expenditure Law, 2010	July 13/10	14:2.571	
Annual Rates Law, 2008	June 6/08	12:2.428	
Annual Rates Law, 2009	June 11/09	13:3.1836	

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BRITISH COLUMBIA (continued)			
SLIAMMON FIRST NATION (continued)			
Annual Rates Law, 2010	July 13/10	14:2.577	
Property Assessment Law, 2009	May 21/09	13:3.1840	
Property Taxation Law, 2009	May 21/09	13:3.1877	
1997 Annual Tax Rates By-law	May 29/97	2:1.252	
1998 Annual Tax Rates By-law	June 18/98	2:2.624	
1999 Annual Tax Rate By-law	May 31/99	3:2.408	
2000 Annual Tax Rates By-law	June 25/00	4:2.235	
2001 Annual Tax Rates By-law	Aug 6/01	6:1.162	
2002 Annual Tax Rates By-law	July 15/02	6:2.449	
2003 Annual Tax Rates By-law	June 11/03	8:1.155	
2004 Annual Tax Rates By-law	June 18/04	8:2.458	
2005 Annual Tax Rates By-law	July 4/05	10:1.304	
2006 Annual Tax Rates By-law	Sept 19/06	11:2.380	
2007 Annual Tax Rates By-law	June 25/07	11:2.382	
Property Tax Expenditure By-law	June 20/97	2:1.254	
Property Tax Expenditure By-law	Aug 6/01	6:1.164	
Property Tax Expenditure By-law	July 15/02	6:2.451	
Property Tax Expenditure By-law	June 11/03	8:1.157	
Property Tax Expenditure By-law	June 21/04	8:2.460	
Property Tax Expenditure By-law	July 4/05	10:1.306	
Property Tax Expenditure By-law	Sept 19/06	11:2.384	
Property Tax Expenditure By-law	June 25/07	11:2.391	

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BRITISH COLUMBIA (continued)			
SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND			
2002 Taxation Rates By-law	Sept 1/02	7:1.300	
2003 Taxation Rates By-law	Aug 26/03	8:1.164	
2004 Taxation Rates By-law	June 4/04	8:2.466	
2005 Taxation Rates By-law	July 6/05	10:1.312	
Taxation Rates By-law 2006	June 16/06	10:2.708	
Taxation Rates By-law 2007	Aug 7/07	11:2.398	
Taxation Rates By-law 2008	Dec 19/08	13:3.1984	
Taxation Rates By-law 2009	Feb 8/10	14:1.178	
SODA CREEK INDIAN BAND			
Property Assessment and Taxation			
By-law No. 1998-TX01	Dec 23/97	2:2.626	
Property Tax Expenditure By-law	Sept 3/99	4:1.43	
1998 Rates By-law	June 10/98	2:2.682	
1999 Rates By-law	July 30/99	4:1.41	
2001 Rates By-law	June 14/01	5:2.258	
2002 Rates By-law	Nov 27/02	7:1.303	
2003 Rates By-law	June 1/03	8:1.166	
2004 Rates By-law	May 25/04	8:2.469	
2005 Rates By-law	May 31/05	9:2.412	
Rates By-law 2006	May 31/06	10:2.710	
Rates By-law 2007	June 4/07	11:2.401	
Rates By-law 2008	Nov 17/08	13:1.573	
Rates By-law 2009	July 6/09	13:3.1986	

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BRITISH COLUMBIA (continued)			
SODA CREEK INDIAN BAND (continued)			
Rates By-law 2010	Sept 21/10	15:1.572	
SONGHEES FIRST NATION			
Annual Expenditure Law, 2008	May 28/08	12:2.432	
Annual Expenditure Law, 2009	May 30/09	13:3.1915	
Annual Expenditure Law, 2010	May 21/10	14:2.581	
Annual Rates Law, 2008	May 28/08	12:2.438	
Annual Rates Law, 2009	May 30/09	13:3.1921	
Annual Rates Law, 2010	May 21/10	14:2.587	
Financial Administration Law, 2009	Dec 16/10	15:1.188	
Property Assessment Law, 2008	May 16/08	12:2.442	
Property Taxation Law, 2008	May 16/08	12:2.481	
Taxpayer Representation Law, 2010	June 16/10	14:2.590	
I.R. No. 1A Community Wellness Facility Project Capital Expenditure By-law No. 2007-03 ...	Oct 11/07	12:1.54	
I.R. No. 1A Drainage Improvement Project Capital Expenditure By-law No. 2006-03 ...	Feb 16/07	11:2.403	
Property Tax Expenditure By-law	Sept 21/00	5:1.103	
Property Tax Expenditure By-law	June 15/01	5:2.262	
Property Tax Expenditure By-law	June 3/02	7:1.307	
Property Tax Expenditure By-law	June 9/03	8:1.170	
Property Tax Expenditure By-law	May 10/04	8:2.473	
Property Tax Expenditure By-law	April 18/05	9:2.416	

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BRITISH COLUMBIA (continued)			
SONGHEES FIRST NATION (continued)			
Property Tax Expenditure By-law No. 2006-01	April 11/06	10:2.714	
Property Tax Expenditure By-law No. 2007-01	April 12/07	11:2.407	
2006 Property Taxation Rates By-law			
No. 2006-02	April 11/06	10:2.712	
2007 Property Taxation Rates By-law			
No. 2007-02	April 12/07	11:2.410	
1997 Annual Tax Rates By-law	June 2/97	2:1.261	
1998 Rates By-law No. 1998-02	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02	June 25/00	4:2.237	
2001 Rates By-law No. 2001-02	June 15/01	5:2.260	
2002 Rates By-law No. 2002-02	June 3/02	7:1.305	
2003 Rates By-law No. 2003-02	June 9/03	8:1.168	
2004 Rates By-law No. 2004-02	May 10/04	8:2.471	
2005 Rates By-law No. 2005-02	April 18/05	9:2.414	
SPUZZUM INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.263	
SQUAMISH NATION			
Annual Expenditure Law, 2009	Aug 14/09	13:4.2427	
Annual Expenditure Law, 2010	June 15/10	14:2.604	
Annual Rates Law, 2009	Aug 14/09	13:4.2433	

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BRITISH COLUMBIA (continued)			
SQUAMISH NATION (continued)			
Annual Rates Law, 2010	June 15/10	14:2.610	
Property Taxation By-law Amendment Law, 2009	Dec 5/09	14:1.77	
Real Property Assessment Law	Dec 17/10	15:1.238	
Real Property Taxation Law	Dec 17/10	15:1.301	
Annual Tax Rates By-law No. 1, 1997	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001	June 15/01	5:2.270	
Annual Tax Rates By-law No. 1, 2002	July 15/02	6:2.458	
Annual Tax Rates By-law No. 1, 2003	June 9/03	8:1.178	
Annual Tax Rates By-law No. 1, 2004	June 4/04	8:2.481	
Annual Tax Rates By-law No. 1, 2005	June 8/05	9:2.424	
Annual Tax Rates By-law No. 1, 2006	June 16/06	10:2.717	
Annual Tax Rates By-law No. 1, 2007	July 10/07	11:2.412	
Annual Tax Rates By-law No. 1, 2008	Aug 12/08	13:1.575	
Property Assessment By-law, Amendment By-law No. 1-1998	June 9/98	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999	Feb 8/00	4:2.244	
Property Assessment By-law, Amendment By-law No. 1-2000	Dec 20/00	5:2.275	

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BRITISH COLUMBIA (continued)			
SQUAMISH NATION (continued)			
Property Assessment By-law, Amendment By-law No. 1-2001.....	Feb 16/02	6:2.462	
Property Assessment By-law, Amendment By-law No. 1-2002.....	Feb 14/03	7:2.523	
Property Taxation By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.84	
SQUIALA FIRST NATION			
Annual Expenditure Law, 2008.....	Oct 11/08	13:1.325	
Annual Expenditure Law, 2009.....	May 30/09	13:3.1924	
Annual Expenditure Law, 2010.....	July 6/10	14:2.614	
Annual Rates Law, 2008.....	Oct 11/08	13:1.330	
Annual Rates Law, 2009.....	May 30/09	13:3.1929	
Annual Rates Law, 2010.....	July 6/10	14:2.619	
Property Assessment By-law.....	Nov 16/05	10:1.314	
Property Taxation By-law.....	Nov 16/05	10:1.351	
Tax Rates By-law 2006.....	Oct 10/06	11:1.143	
Tax Rates By-law 2007.....	July 10/07	11:2.417	
ST. MARY'S FIRST NATION			
Annual Expenditure Law, 2008.....	May 30/08	12:2.518	
Annual Expenditure Law No. 102, 2009.....	June 11/09	13:3.1932	
Annual Expenditure Law No. 104, 2010.....	May 29/10	14:2.622	
Annual Rates Law, 2008.....	May 30/08	12:2.523	
Annual Rates Law No. 103, 2009.....	June 11/09	13:3.1935	

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BRITISH COLUMBIA (continued)			
ST. MARY'S FIRST NATION (continued)			
Annual Rates Law No. 105, 2010	May 29/10	14:2.625	
Property Assessment Amendment Law, 2008-02 ...	Dec 17/08	13:1.333	
Property Assessment Law, 2008.....	Sept 18/08	13:1.334	s.29(2) by Property Assessment Amendment Law, 2008-02 (13:1.333)
Property Taxation Law, 2008	Sept 18/08	13:1.371	
Expenditure By-law.....	Aug 16/05	10:1.382	
Rates By-law 1997-T05	June 2/97	2:1.270	
Rates By-law 1998-T05	June 18/98	2:2.690	
Rates By-law 1999-T07	July 30/99	4:1.49	
Rates By-law 2000-Yr08.....	June 25/00	4:2.247	
Rates By-law 2001-Yr09.....	Aug 6/01	6:1.172	
Rates By-law 2002-Yr10.....	Sept 1/02	7:1.315	
Rates By-law 2003-Yr11	Aug 29/03	8:1.183	
Rates By-law 2004-Yr12.....	Sept 28/04	9:1.241	
Rates By-law 2005-Yr13.....	July 6/05	10:1.387	
Rates By-law 2006-Yr14.....	Nov 16/06	11:1.145	
Rates By-law 2007-Yr15.....	Jan 16/08	12:2.799	
Taxation Amendment By-law No. 1, 2007	Jan 16/08	12:2.800	
STELLAT'EN FIRST NATION			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education	Nov 5/99	4:1.50	

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BRITISH COLUMBIA (continued)			
SUMAS FIRST NATION			
Annual Expenditure Law, 2008.....	Nov 8/08	13:1.406	
Annual Expenditure Law, 2009.....	Aug 7/09	13:4.2437	
Annual Expenditure Law, 2010.....	June 16/10	14:2.628	
Annual Rates Law, 2008.....	Nov 8/08	13:1.411	
Annual Rates Law, 2009.....	Aug 7/09	13:4.2441	
Annual Rates Law, 2010.....	June 16/10	14:2.632	
Tax Rates By-law 2005.....	Sept 28/05	10:1.388	
Tax Rates By-law 2006.....	Sept 19/06	11:1.146	
Tax Rates By-law 2007.....	Sept 18/07	12:1.57	
T'IT'Q'ET FIRST NATION			
2003 Rates By-law.....	Sept 30/03	8:1.184	
2004 Rates By-law.....	Aug 18/04	9:1.242	
2005 Rates By-law.....	July 29/05	10:1.390	
Rates By-law 2006.....	Aug 29/06	11:1.148	
Rates By-law 2007.....	June 25/07	11:2.419	
Rates By-law 2008.....	Sept 10/08	13:1.580	
Rates By-law 2009.....	Feb 8/10	14:1.180	
Tax Rates By-law 2010.....	Nov 2/10	15:1.574	
TL'AZT'EN NATION			
2000 Expenditure By-law.....	Dec 20/00	5:2.278	
2002 Expenditure By-law.....	July 15/02	7:1.316	
2003 Expenditure By-law.....	June 9/03	8:1.186	
2004 Expenditure By-law.....	Aug 26/04	9:1.243	

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BRITISH COLUMBIA (continued)			
TL'AZT'EN NATION (continued)			
2005 Expenditure By-law.....	July 22/05	10:1.391	
2006 Expenditure By-law.....	Aug 1/06	11:1.149	
2007 Expenditure By-law.....	Sept 7/07	12:1.59	
2008 Expenditure By-law.....	Dec 19/08	13:3.1988	
1998 Rates By-law	July 23/98	3:1.87	
1999 Rates By-law	Nov 1/99	4:1.53	
2000 Rates By-law	Oct 20/00	5:1.111	
2002 Rates By-law	July 15/02	7:1.317	
2003 Rates By-law	June 9/03	8:1.187	
2004 Rates By-law	Aug 26/04	9:1.244	
2005 Rates By-law	July 22/05	10:1.392	
Rates By-law 2006	Aug 1/06	11:1.150	
Rates By-law 2007	Sept 7/07	12:1.60	
Rates By-law 2008	Dec 19/08	13:3.1989	
Rates By-law 2009	Oct 27/09	13:4.2528	
Rates By-law 2010	Nov 29/10	15:1.575	
2009 Taxation Expenditure By-law.....	Oct 27/09	13:4.2530	
2010 Taxation Expenditure By-law.....	Nov 29/10	15:1.577	
TLA-O-QUI-AHT FIRST NATIONS			
Annual Expenditure Law, 2008.....	Sept 18/08	13:1.414	
Annual Expenditure Law, 2009	Sept 16/09	13:4.2444	
Annual Expenditure Law, 2010	Dec 2/10	15:1.351	
Annual Rates Law, 2008	Sept 18/08	13:1.420	

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BRITISH COLUMBIA (continued)			
TŁA-O-QUI-AHT FIRST NATIONS (continued)			
Annual Law, 2009	Sept 16/09	13:4.2449	
Annual Rates Law, 2010	Dec 2/10	15:1.356	
TOBACCO PLAINS INDIAN BAND			
Annual Budget Expenditure Law, 2008	May 30/08	12:2.526	
Annual Expenditure Law, 2009	June 5/09	13:3.1938	
Annual Expenditure Law, 2010	June 5/10	14:2.635	
Annual Rates Law, 2008	May 30/08	12:2.532	
Annual Rates Law, 2009	June 5/09	13:3.194	
Annual Rates Law, 2010	June 5/10	14:2.638	
Property Assessment Law, 2008	July 10/08	12:2.535	
Property Taxation Law, 2008	July 10/08	12:2.573	
2002 Rates By-law	June 3/02	6:2.471	
2003 Rates By-law	June 11/03	8:1.189	
2004 Rates By-law	July 6/04	8:2.486	
2005 Rates By-law	Sept 28/05	10:1.394	
Rates By-law 2006	June 16/06	10:2.722	
Rates By-law 2007	June 25/07	11:2.420	
TSAWOUT FIRST NATION			
Annual Expenditure Law, 2008	May 30/08	12:2.609	
Annual Expenditure Law, 2009	June 26/09	13:4.2452	
Annual Expenditure Law, 2010	June 5/10	14:2.641	
Annual Rates Law, 2008	May 30/08	12:2.615	
Annual Rates Law, 2009	June 26/09	13:4.2457	

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BRITISH COLUMBIA (continued)			
TSAWOUT FIRST NATION (continued)			
Annual Rates Law, 2010	June 5/10	14:2.646	
Property Assessment Law, 2008.....	Sept 18/08	13:1.423	
Property Taxation Law, 2008	Sept 18/08	13:1.461	
Rates By-law 1997-T01	May 28/97	2:1.271	
Rates By-law 1998-TX01.....	June 9/98	2:2.691	
Rates By-law 1999-TX01.....	May 31/99	3:2.418	
Rates By-law 2000 TX-01	June 4/00	4:2.248	
Rates By-law 2001 TX-02.....	June 13/01	5:2.279	
Rates By-law 2002 TX-01	May 29/02	6:2.473	
Rates By-law 2003 TX-01	June 1/03	7:2.526	
Rates By-law 2004 TX-01	May 25/04	8:2.488	
Rates By-law 2005 TX-01	May 31/05	9:2.429	
Rates By-law 2006 TX-01	May 15/06	10:2.724	
Rates By-law 2007 TX-01	June 4/07	11:2.422	
TSAWWASSEN FIRST NATION			
Annual Expenditure Law, 2008.....	May 30/08	12:2.619	
Annual Rates Law, 2008	June 1/08	12:2.625	
Assessment By-law Amendment			
By-law 1999.....	Mar 9/00	4:2.250	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants			
	June 2/97	2:1.274	

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BRITISH COLUMBIA (continued)			
TSAWWASSEN FIRST NATION (continued)			
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants	June 1/98	2:2.693	
1997 Rates By-law	June 2/97	2:1.275	
1998 Rates By-law	June 18/98	2:2.694	
1999 Rates By-law	May 31/99	3:2.422	
2000 Rates By-law	June 4/00	4:2.295	
2001 Rates By-law	June 15/01	5:2.281	
2002 Rates By-law	June 3/02	6:2.474	
2003 Rates By-law	May 29/03	8:1.191	
2004 Rates By-law	May 30/04	8:2.490	
2005 Rates By-law	June 8/05	9:2.431	
2006 Rates By-law	June 16/06	10:2.725	
2007 Rates By-law	Nov 15/07	12:1.62	
Taxation By-law Amendment By-law 1997	Oct 20/97	2:2.696	
Taxation By-law Amendment By-law 1999	Mar 9/00	4:2.297	
TS'KW'AYLAXW FIRST NATION see also PAVILION INDIAN BAND			
Property Tax Expenditure By-law	Dec 18/09	14:1.181	
Rates By-law 2005-T01	July 22/05	10:1.396	
Rates By-law 2006-T01	July 10/06	10:2.727	
Rates By-law 2007-T01	Sept 21/07	12:1.64	
Rates By-law 2008-T01	Mar 17/09	13:3.1991	
Rates By-law 2009-T01	Dec 18/09	14:1.187	

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BRITISH COLUMBIA (continued)			
TS'KW'AYLAXW FIRST NATION see also PAVILION INDIAN BAND (continued)			
Rates By-law 2010-T01	Nov 29/10	15:1:583	
TSLEIL-WAUTUTH NATION (BURRARD INDIAN BAND)			
Annual Expenditure Law, 2009	June 5/09	13:3.1945	
Annual Expenditure Law, 2010	June 5/10	14:2.650	
Annual Rates Law, 2009	June 5/09	13:3.1949	
Annual Rates Law, 2010	June 5/10	14:2.657	
Property Assessment Law, 2010	Mar 16/10	14:2.660	
Property Taxation Law, 2010	Mar 16/10	14:2.697	
Consolidated Property Assessment and Taxation By-law 1997			
	Sept 30/97	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	Feb 8/00	4:2.302	
Consolidated Property Assessment and Taxation By-law 1997 Amendment			
By-law 1999-2000	Dec 7/99	4:2.304	

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BRITISH COLUMBIA (continued)			
TSEIL-WAUTUTH NATION (BURREARD INDIAN BAND) (continued)			
Expenditure By-law No. EXP-2000-01	Dec 18/00	5:2.285	
Expenditure By-law No. EXP 2006-01	June 16/06	10:2.729	
Expenditure By-law No. EXP 2007-01	June 25/07	11:2.423	
Expenditure By-law No. EXP 2008-01	Aug 12/08	13:1.581	
1999 Rates By-law	June 28/99	3:2.424	
2000 Rates By-law	June 25/00	4:2.300	
2001 Rates By-law	June 15/01	5:2.283	
2002 Rates By-law	Sept 1/02	7:1.319	
2003 Rates By-law	June 11/03	8:1.193	
2004 Rates By-law	June 11/04	8:2.492	
2005 Rates By-law	July 6/05	10:1.398	
Rates By-law 2006	June 16/06	10:2.734	
Rates By-law 2007	June 25/07	11:2.428	
Rates By-law 2008	Aug 12/08	13:1.586	
TZEACHTEN FIRST NATION			
Annual Expenditure Law, 2008.....	June 6/08	12:2.629	
Annual Expenditure Law, 2009	Aug 7/09	13:4.2461	
Annual Expenditure Law, 2010.....	June 5/10	14:2.740	
Annual Rates Law, 2008	June 6/08	12:2.635	
Annual Rates Law, 2009	Aug 7/09	13:4.2465	
Annual Rates Law, 2010	June 5/10	14:2.745	
Property Assessment Amendment Law, 2010..	Nov 11/10	15:1.359	

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BRITISH COLUMBIA (continued)			
TZEACHTEN FIRST NATION (continued)			
Property Assessment Law, 2010.....	Sept 22/10	15:1.361	s.49(2), Sch. II, III & IV by Property Assessment Amendment Law, 2010 (15:1.359)
Property Taxation Law, 2010	Sept 22/10	15:1.398	
Exemption By-law 1998.....	Aug 11/98	3:1.89	
Exemption By-law 1999.....	July 20/99	3:2.426	
Exemption By-law 2001.....	June 15/01	5:2.292	
Exemption By-law 2002.....	Sept 1/02	7:1.323	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.115	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Sept 6/00	5:1.122	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	Dec 20/00	5:2.293	
1998 Rates By-law	Aug 11/98	3:1.90	
1999 Rates By-law	July 20/99	3:2.427	
2000 Rates By-law	Sept 21/00	5:1.113	
2001 Rates By-law	June 15/01	5:2.290	
2002 Rates By-law	Sept 1/02	7:1.321	
Rates By-law No. 2003	Aug 29/03	8:1.195	
Rates By-law No. 2004	June 4/04	8:2.494	
Rates By-law No. 2005	May 31/05	9:2.433	
Rates By-law No. 2006	July 10/06	11:1.152	
Rates By-law No. 2007	July 10/07	11:2.430	

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BRITISH COLUMBIA (continued)			
UNION BAR FIRST NATION			
Property Assessment By-law.....	Jan 19/07	11:2.432	
Property Taxation By-law	Jan 19/07	11:2.468	
Tax Rates By-law 2007	Aug 7/07	11:2.499	
UPPER SIMILKAMEEN INDIAN BAND			
2002 Assessment By-law	Dec 19/02	7:2.528	
Expenditure By-law.....	Jan 15/03	7:2.576	
Property Assessment and Taxation By-law.....	Feb 11/97	2:1.280	
Property Tax Amending By-law No. 1 (1997) ..	Nov 7/97	2:2.752	
Property Taxation By-law	Dec 19/02	7:2.581	
1997 Rates By-law	Aug 15/97	2:1.278	
1998 Rates By-law	Oct 23/98	3:1.93	
1999 Rates By-law	Dec 7/99	4:2.305	
2000 Rates By-law	Jan 21/01	5:2.294	
2001 Rates By-law	Sept 20/01	6:1.173	
2002 Rates By-law	Nov 27/02	7:1.324	
2003 Rates By-law	Sept 5/03	8:1.197	
2004 Rates By-law	Nov 15/04	9:1.246	
Rates By-law 2006	Dec 7/06	11:1.154	
2007 Rates By-law	Jan 16/08	12:2.802	
2008 Rates By-law	Dec 19/08	13:3.1993	
2009 Rates By-law	Feb 8/10	14:1.189	

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BRITISH COLUMBIA (continued)			
WEST MOBERLY FIRST NATIONS #545			
Financial Administration By-law	Feb 16/02	6:2.476	
Property Assessment and Taxation By-law	May 29/02	6:2.487	
WESTBANK FIRST NATION			
Campbell Road Capital Expenditure By-law No. 01-TX-01	May 5/01	5:2.300	
Cougar Road Improvement By-law No. 99-TX-05	May 7/00	4:2.309	
Design and Mapping By-law No. 03-TX-01	May 18/03	8:1.203	
1997 Expenditure By-law Annual Budget	July 29/97	2:1.337	
1998 Expenditure By-law Annual Budget	May 28/98	3:1.95	
1999 Expenditure By-law Annual Budget	May 28/99	3:2.430	
2001 Expenditure By-law Annual Budget	June 15/01	5:2.296	
2002 Expenditure By-law Annual Budget	May 29/02	6:2.539	
2003 Expenditure By-law Annual Budget	May 25/03	8:1.199	
2004 Expenditure By-law Annual Budget	May 31/04	8:2.496	
2005 Expenditure By-law Annual Budget	May 31/05	9:2.435	
Expenditure By-law Annual Budget 2006	May 31/06	10:2.736	
Expenditure By-law Annual Budget 2007	June 4/07	11:2.501	
Expenditure By-law Annual Budget 2008	June 12/08	12:2.804	
Expenditure By-law Annual Budget 2009	June 15/09	13:3.1995	
Expenditure By-law Annual Budget 2010	June 11/10	14:2.793	
Old Ferry Wharf Road Waterworks By-law No. 99-TX-04	Oct 17/99	4:2.312	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Property Assessment Amendment			
By-law 97-TX-05	Oct 31/97	2:2.754	
Property Taxation Amendment			
By-law 97-TX-04	Dec 19/97	2:2.757	
Property Taxation Amendment			
By-law 99-TX-01	June 23/99	3:2.434	
Property Taxation Amendment			
By-law No. 05-TX-02	July 13/05	10:1.400	
Property Taxation Amendment By-law 09-TX-04..	Dec 18/09	14:1.194	
Property Taxation By-law No. 05-TX-03.....	Dec 22/05	10:2.739	
1997 Tax Rate Schedule Amending By-law	May 28/97	2:1.339	
1998 Tax Rate Schedule Amending By-law	May 28/98	3:1.97	
1999 Tax Rate Schedule Amending By-law	May 28/99	3:2.432	
2000 Tax Rate Schedule Amending By-law	June 1/00	4:2.307	
2001 Tax Rate Schedule Amending By-law	May 30/01	5:2.298	
2002 Tax Rate Schedule Amending By-law	May 29/02	6:2.541	
2003 Tax Rate Schedule Amending By-law	May 25/03	8:1.201	
2004 Tax Rate Schedule Amending By-law	May 31/04	8:2.498	
2005 Tax Rate Schedule Amending By-law	May 31/05	9:2.438	
Tax Rate Schedule Amending By-law 2006	May 31/06	10:2.743	
Tax Rate Schedule Amending By-law 2007	June 4/07	11:2.505	
Tax Rate Schedule Amending By-law 2008	June 12/08	12:2.815	
Tax Rate Schedule Amending By-law 2009	June 15/09	13:3.2002	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Tax Rate Schedule Amending By-law 2010	June 11/10	14:2.796	
Taxation Expenditure Amendment			
By-law 97-TX-03	July 29/97	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01	Feb 1/98	2:1.344	
Tsinstikeptum I.R. #9 Capital Expenditure			
By-law No. 00-TX-02	May 7/00	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	Dec 21/00	5:2.309	
[Tsinstikeptum] IR No. 09 East Boundary Road			
Sidewalk Development Project Phase III			
Capital Expenditure By-law No. 10-TX-05 ...	Nov 2/10	15:1.585	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law			
No. 10-TX-03	Nov 2/10	15:1.588	
[Tsinstikeptum] I.R. #9 Pine Stadium			
Lighting Improvement Project Capital Expenditure By-law No. 04-TX-02	July 6/04	8:2.501	
[Tsinstikeptum] I.R. #09 Pine Stadium Pavilion			
Recreation Project Capital Expenditure			
By-law No. 09-TX-01	Apr 27/09	13:3.1999	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[Tsinstikeptum] IR No. 09 Sensisyusten			
Gymnasium Floor Replacement Capital Expenditure By-law No. 10-TX-04	Nov 2/10	15:1.591	
[Tsinstikeptum] I.R. #9 Sidewalk Development Project Phase I & II Capital Expenditure			
By-law No. 09-TX-05	Nov 16/09	14:1.191	
[Tsinstikeptum] I.R. #9 STQA? Kw LNIW'T Community Health Building Capital Expenditure By-law No. 05-TX-06	Dec 19/06	10:2.746	
[Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law No. 02-TX-04 ..	Nov 30/02	7:1.326	
[Tsinstikeptum] I.R. No. 9 Water Reservoir Expansion Project Capital Expenditure			
By-law No. 06-TX-03	Nov 16/06	11:1.156	
[Tsinstikeptum] I.R. No. 10 Campbell Road Interchange Drainage Project Capital Expenditure By-law No. 07-TX-04	Jan 16/08	12:2.809	
Tsinstikeptum I.R. #10 Capital Expenditure By-law No. 00-TX-01	May 7/00	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	Dec 21/00	5:2.311	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[Tsinstikeptum] I.R. #10 Highway 97 Infrastructure and Road Access			
Improvement Project Capital Expenditure By-law No. 03-TX-05.....	May 10/04	8:2.504	
Tsinstikeptum I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment By-law No. 05-TX-01.....	Dec 16/05	10:2.750	
[Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure By-law No. 03-TX-04.....	Nov 18/03	8:2.509	
Tsinstikeptum I.R. No. 10 Lindley Building Signage Project Capital Expenditure By-law No. 05-TX-07.....	Dec 16/05	10:2.754	
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law No. 01-TX-02	May 5/01	5:2.305	
[Tsinstikeptum] I.R. No. 10 Water Reservoir Expansion Project Capital Expenditure By-law No. 07-TX-03.....	Jan 16/08	12:2.812	
[Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure By-law No. 04-TX-01	May 10/04	8:2.517	
WFN Business Licence Law No. 2005-17	Mar 31/05	9:2.441	

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BRITISH COLUMBIA (continued)			
WHISPERING PINES/CLINTON INDIAN BAND			
Property Tax Expenditure By-law 1996.....	Feb 3/97	2:1.350	
1997 Rates By-law	May 30/97	2:1.346	
1998 Rates By-law	June 18/98	2:2.760	
1999 Rates By-law	July 20/99	3:2.435	
2001 Rates By-law	Dec 19/01	6:2.543	
2002 Rates By-law	Oct 10/02	7:1.331	
2003 Rates By-law	Nov 18/03	8:2.522	
2004 Rates By-law	Aug 18/04	9:1.248	
2005 Rates By-law	Sept 28/05	10:1.406	
2006 Rates By-law	July 10/06	10:2.757	
2007 Rates By-law	Aug 7/07	11:2.508	
2008 Rates By-law	Apr 8/09	13:3.2005	
2009 Rates By-law	Oct 27/09	13:4.2536	
2010 Rates By-law	Aug 28/10	15:1.594	
WILLIAMS LAKE INDIAN BAND			
Property Assessment and Taxation By-law	Apr 19/04	8:2.524	
Property Taxation Expenditure By-law	July 19/06	11:1.160	
Rates By-law 2006	May 31/06	11:1.166	
Rates By-law 2007	Aug 7/07	11:2.510	
Rates By-law 2008	Feb 6/09	13:3.2007	
2009 Rates By-law	Oct 19/09	13:4.2538	
2010 Rates By-law	Aug 28/10	15:1.596	

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BRITISH COLUMBIA (continued)			
YALE FIRST NATION No. 589			
Financial Administration By-law	Jan 24/03	7:2.635	
Property Assessment and Taxation By-law	April 9/03	7:2.646	
YEKOOCHE FIRST NATION No. 728			
Financial Administration By-law	Nov 27/02	7:2.697	
Property Assessment and Taxation By-law	Feb 25/03	7:2.708	
MANITOBA			
CHEMAWAWIN CREE NATION			
Financial Administration By-law	Oct 7/08	13:1.588	
MARCEL COLOMB FIRST NATION			
Band Custom Election Code	Mar 12/99	3:2.437	
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-law No. 1, 1998	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	July 11/00	4:2.384	
OCN Annual Tax Rate By-law No. 1, 2001	May 19/01	5:2.313	
OCN Annual Tax Rate By-law No. 1, 2002	May 29/02	6:2.545	
OCN Annual Tax Rate By-law No. 1, 2003	May 13/03	7:2.759	
OCN Annual Tax Rate By-law No. 1, 2004	May 3/04	8:2.575	
OCN Annual Tax Rate By-law No. 1, 2005	May 16/05	9:2.457	
OCN Annual Tax Rate By-law No. 1, 2006	May 15/06	10:2.759	
OCN Annual Tax Rate By-law No. 1, 2007	June 4/07	11:2.512	
OCN Annual Tax Rate By-law No. 1, 2008	June 6/08	12:2.818	
OCN Annual Tax Rate By-law No. 1, 2009	June 15/09	13:3.2009	

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MANITOBA (continued)			
OPASKWAYAK CREE NATION (continued)			
OCN Annual Tax Rate By-law No. 1, 2010	Sept 21/10	15:1.598	
OCN Land Tax By-law Amendment 1998	June 9/98	3:1.99	
OCN Land Tax Expenditure By-law 1998	June 9/98	3:1.101	
NEW BRUNSWICK			
RED BANK FIRST NATION			
Property Assessment and Taxation By-law	May 5/01	5:2.315	
NEWFOUNDLAND AND LABRADOR			
MIAWPUKEK FIRST NATION			
Telephone Companies Taxation By-law	Feb 9/00	4:2.386	
MUSHUAU INNU FIRST NATION			
Taxation Expenditure By-law	Dec 7/06	11:1.168	
Telecommunications Companies			
Taxation By-law	Dec 7/06	11:1.174	
SHESHATSHU INNU FIRST NATION			
Taxation Expenditure By-law	Aug 4/06	11:1.179	
Telecommunication Companies			
Taxation By-law	May 15/06	10:2.761	
NORTHWEST TERRITORIES			
HAY RIVER DENE BAND RESERVE No. 1			
Business Licensing By-law	Jan 13/00	4:2.390	
SALT RIVER FIRST NATION			
Settlement Revenue Account By-law	Dec 4/07	12:1.66	

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NOVA SCOTIA			
ESKASONI BAND			
Property Assessment and Taxation By-law	June 9/98	3:1.108	
2001 Taxation Rates By-law	May 5/01	5:2.367	
MEMBERTOU BAND			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic	Feb 22/97	3:1.157	
MILLBROOK FIRST NATION			
Property Tax Expenditure By-law	May 26/05	9:2.462	
Property Tax Expenditure By-law	Sept 14/09	13:4.2540	
Property Tax Expenditure By-law	Aug 28/10	15:1.600	
1998 Rates By-law	Dec 8/98	3:1.182	
2000 Rates By-law	Sept 21/00	5:1.123	
2001 Rates By-law	May 5/01	5:2.369	
2002 Rates By-law	May 26/02	7:1.333	
2003 Rates By-law	April 9/03	7:2.761	
2004 Rates By-law	May 10/04	8:2.577	
2005 Rates By-law	May 26/05	9:2.459	
2006 Rates By-law	May 18/06	10:2.766	
Rates By-law 2007	June 4/07	11:2.514	
Rates By-law 2008	Sept 4/08	13:1.610	
2009 Rates By-law	Sept 14/09	13:4.2546	
Rates By-law 2010	Aug 28/10	15:1.607	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	

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ONTARIO			
CHIPPÉWAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.371	
CHIPPÉWAS OF KETTLE & STONY POINT FIRST NATION			
Financial Management By-law	Nov 28/02	7:1.336	
CHIPPÉWAS OF MNIJIKANING FIRST NATION			
Taxi and Limousine Licensing			
By-law No. 03-01	Apr 21/04	8:2.580	
DOKIS FIRST NATION			
Financial Administration By-law	Mar 22/04	8:2.595	
LAC LA CROIX FIRST NATION			
Telephone Companies Taxation By-law	Dec 19/02	7:2.764	
MICHIPICOTTEN FIRST NATION			
Financial Administration By-law	Nov 18/02	7:1.351	
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.390	
NIPISSING FIRST NATION			
Telephone Companies Taxation By-law	Jan 7/99	3:2.459	
Telephone Companies Taxation			
Expenditure By-law	Feb 25/01	5:2.410	
QUEBEC			
CONSEIL DES MONTAGNAIS DU LAC-SAINT-JEAN			
Règlement modifiant le Règlement administratif			
No. 22 concernant l'imposition de permis dans			
la réserve indienne de Mashteuiatsh No. 5....	le 24 août 04	9:1.250	

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QUEBEC (continued)			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998	le 4 août 98	3:1.184	
Règlement administratif sur les taux de taxes foncières, numéro 1, 1999	le 31 mai 99	3:2.463	
Règlement administratif sur les taux de taxes foncières, numéro 2, 1999	le 31 mai 99	3:2.468	
Règlement sur l'imposition des compagnies de télécommunication, de gaz ou d'énergie électrique.....	le 7 déc 06	11:2.517	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2000	le 5 déc 00	5:1.126	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2001	le 12 juin 01	5:2.417	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002	le 26 mai 02	6:2.547	
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Règlement sur les taux annuels de taxes foncières, numéro 2, 2005	le 14 avril 05	9:2.468	
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2003 Rates By-law	Sept 30/03	8:1.237	
2004 Rates By-law	Nov 10/04	9:1.262	
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TABLE OF STANDARDS AND PROCEDURES

This table lists the standards and procedures established by the First Nations Tax Commission (FNTC) under the authority of the *First Nations Fiscal and Statistical Management Act* that have been published to date in the *First Nations Gazette*. The standards and procedures are published in both official languages. This table is prepared for convenience of reference only.

The date on which a standard or procedure came into force and effect is listed in a separate column.

From time to time, the FNTC may amend these standards by way of a FNTC resolution made at a duly convened meeting of the Commission. FNTC standards, including amended standards, are available on the FNTC website (www.fntc.ca).

The column titled 'Consolidation' indicates that the provisions of the basic document and all subsequent amendments have been combined in a single text.

The location of a standard or procedure in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 15:1.14).

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Cost Charges Laws.....	June 10/09		13:3.1369
Normes relatives aux lois sur les taxes d'aménagement des premières nations	le 10 juin 09		13:3.1405
Standards for First Nation Expenditure Laws	Oct 22/07	Oct 21/09	13:4.2091
Normes relatives aux lois sur les dépenses des premières nations.....	le 22 oct 07	le 21 oct 09	13:4.2103
Standards for First Nation Property Assessment Laws.....	Oct 22/07	Dec 16/10	15:1.3
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Normes relatives aux lois sur l'imposition foncière des premières nations	le 22 oct 07	le 16 déc 10	15:1.35
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Normes relatives à la forme et au contenu des lois sur l'emprunt des premières nations...le 17 sept 08		le 16 déc 08	12:3.1005
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