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2009

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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 decade, through twelve 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. 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, *Leq'á:mel First Nation Property Taxation Law, 2009*, F.N. Gaz. 2009.13:3.1681. 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 DEVELOPMENT COST CHARGES LAWS**

**PART I
PREAMBLE**

WHEREAS:

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

**PART II
PURPOSE**

These Standards set out the requirements that must be met for First Nation development cost charges laws enacted under subparagraph 5(1)(a)(v) of the Act. These Standards are used by the Commission in its review and approval of First Nations' development cost charges 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 development cost charges 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;
- “administrator” means a person appointed by Council to administer a Law;
- “assist factor” means that percentage of the capital costs of each development cost charge class that will be paid by the First Nation, as determined by the First Nation;
- “building” means any construction used or intended for supporting or sheltering any use or occupancy and includes a manufactured home;
- “capital costs” includes planning, engineering and legal costs directly related to the work for which a capital cost may be incurred, and interest costs incurred by the First Nation that are directly related to the work and meet the requirements of subsection 3.6;
- “commercial development” means a development used or intended to be used for the carrying on of any business, including the provision or sale of goods, accommodation, entertainment, meals or services, but excludes an industrial or residential development;
- “Commission” means the First Nations Tax Commission established under the Act;
- “developer” means a person undertaking a development on the reserve;
- “development” means the subdivision of a parcel or the construction, alteration or extension of a building or structure on the reserve;
- “development cost charge” means a development cost charge levied under a Law;
- “development cost charge class” means a class of works, or park and recreation land acquisition and improvement, for which development cost charges may be collected under a Law;
- “First Nation” means a band named in the schedule to the Act;
- “gross floor area” means the combined area of all floors within a building, including any basement or cellar, measured to the inside surface of the exterior walls of the building;
- “gross site area” means the total area of a parcel;
- “industrial development” means a development used or intended to be used for manufacturing, production, assembly, testing, warehousing, distribution or storage of products or materials;
- “institutional development” means a building or structure used or intended to be used only on a non-profit basis for cultural, recreational, social, religious,

governmental, public hospital or educational purposes, and also includes any building or structure that is serviced with sewer, water or drainage and which is not a residential, commercial or industrial development;

“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 development cost charges law enacted under subparagraph 5(1)(a)(v) of the Act;

“long-term capital plan” means a plan approved by Council that sets out the First Nation’s requirements for infrastructure development for the purposes for which development cost charges are to be collected and may include a physical development plan, an official community plan or a capital expenditure plan;

“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;

“manufactured home park development” means a residential development where spaces and utilities are provided for two (2) or more manufactured homes;

“parcel” means a parcel, block or other defined area of property on the reserve;

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

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

“residential dwelling unit” means a self-contained residential unit, including sleeping, living, cooking and sanitary facilities, designed and used for the accommodation of only one (1) person or family;

“residential (multi-family) development” means a development that results in more than three (3) residential dwelling units on a parcel and includes an apartment, strata property and any other building used for residential living, but does not include a hotel or motel;

“residential (single family) development” means a development comprising single family residential dwelling units;

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

“structure” means a construction of any kind, whether fixed to, supported by or sunk into land or water; and

“Taxation Law” means a law made by a First Nation under paragraph 5(1)(a) of the Act.

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

PART VI STANDARDS

1. Administration

1.1 The Law must provide for the appointment of an administrator by resolution to

- (a) administer and enforce the Law;
- (b) establish and maintain a separate development cost charge reserve fund for each development cost charge class;
- (c) maintain records for all development cost charges imposed and collected; and
- (d) undertake such further duties as set out in the Law or as specified by Council.

1.2 The Law must require the administrator to report annually to Council on the administration of the Law, which report must include, for each development cost charge class,

- (a) the amount of development cost charges received;
- (b) the expenditures from the development cost charge reserve fund;
- (c) the balance in the development cost charge reserve fund account at the start and at the end of each calendar year;
- (d) any exemptions, credits, rebates or refunds of development cost charges;
- (e) the amount of all outstanding installment payments of development cost charges; and
- (f) a summary of the works completed and the works to be undertaken within each development cost charge class.

1.3 The Law must require the administrator to make available to the public, upon request, the considerations, information and calculations used to determine the development cost charges imposed under the Law, other than information respecting the contemplated acquisition costs and locations of specific properties.

2. Application of Law

2.1 The Law must apply to the entire reserve.

2.2 Notwithstanding subsection 2.1, the Law may apply to a portion of the reserve where application to the entire reserve would create a significant disparity between those who pay the development cost charges and those who benefit from the infrastructure funded by the development cost charges.

3. Amount of Development Cost Charges

3.1 The Law must provide for development cost charges to be levied only to pay the capital costs of one or more of the following development cost charge classes:

(a) providing, constructing, altering, or expanding sewage, water, stormwater and transportation facilities, and

(b) providing and improving park and recreation land,

to service, directly or indirectly, the development for which the development cost charge is being imposed.

3.2 The capital costs levied in the Law must be supported by a long-term capital plan.

3.3 The Law must establish similar development cost charges for all developments that impose similar capital cost burdens on the First Nation, but may vary with respect to one or more of the following:

(a) different zones or different defined or specified areas;

(b) different uses;

(c) different capital costs as they relate to different classes of development; and

(d) different sizes or different numbers of lots or units in a development.

3.4 The Law must establish development cost charges that

(a) are not excessive in relation to the capital cost of prevailing standards of service in jurisdictions adjacent to the reserve;

(b) will not deter development on the reserve; and

(c) will not discourage the construction of reasonably priced housing or the provision of reasonably priced serviced land on the reserve.

3.5 The Law must establish development cost charges that reflect the following considerations:

(a) the future land use patterns and development;

(b) the phasing of works and services; and

(c) the provision of park and recreation land.

3.6 The Law may establish development cost charges that include interest costs as part of the capital costs for a development cost charge class only where the First Nation must construct the development cost charge-funded infrastructure in advance of sufficient development cost charges being collected, and only where

- (a) the fixed-capacity infrastructure, such as sewer and water, must be constructed before development can occur; or
- (b) the infrastructure must be provided in an area with no services, to enable development to occur.

3.7 Where interest costs are included in the capital costs of a development cost charge under subsection 3.6, the interest rate used must not exceed the First Nations Finance Authority debenture rate established at the time Council makes the Law.

4. Calculation of Development Cost Charges

The Law must include the following provisions:

- (a) the development cost charges payable per unit of development for each development cost charge class and for each type of development;
- (b) how development cost charges are assessed for each development cost charge class;
- (c) for development types not specifically identified in the Law, a provision that the amount of development cost charges payable must be equal to the development cost charges that would have been payable for the most comparable type of development, as determined by the administrator;
- (d) for developments that contain two (2) or more uses, a provision that the development cost charges must be calculated separately for each use within the development and the total amount payable must be the sum of the development cost charges levied for all uses in the development; and
- (e) where a building permit relates only to the expansion of an existing development, a provision that the development cost charges must be levied only on that portion of the development that expands the existing development.

5. Units of Development

The Law must provide that development cost charges are calculated based on the following units of development, as applicable:

- (a) for a residential (single family) development, on a per residential dwelling unit, a per square metre of parcel area, or a per parcel basis;
- (b) for a residential (multi-family) development, on a per residential dwelling unit or a per square metre of gross floor area basis;
- (c) for a commercial development, on a per square metre of gross floor area basis;

- (d) for an institutional development, on a per square metre of gross floor area basis;
- (e) for an industrial development, on a per square metre of gross site area basis; and
- (f) for a manufactured home park development, on a per pad basis.

6. Assist Factor

Where a First Nation has an assist factor as part of its development cost charge calculation, the assist factor must be set out in the Law.

7. Payment of Development Cost Charges

7.1 Subject to subsection 7.2, the Law must provide for the imposition and payment in full of development cost charges at the time of issuance of a building permit authorizing the construction, alteration or extension of a building or structure.

7.2 The Law may allow the imposition and payment in full of development cost charges at the time of subdivision approval

- (a) for developments other than residential developments; and
- (b) for residential developments, provided the First Nation has given notice to potential developers of the proposed Law and given those developers an opportunity to provide input to the First Nation on the potential impacts of such a requirement.

7.3 The Law must provide that where a development occurs in phases, development cost charges must be paid at the time of subdivision approval or building permit issuance in respect of each phase of the development.

7.4 Notwithstanding subsection 7.1, the Law may provide for the payment of development cost charges in installments where requested by a developer and approved by Council in its sole discretion, as follows:

- (a) at least one-third ($\frac{1}{3}$) of the development cost charges must be paid at the time of subdivision approval or building permit issuance, one-half ($\frac{1}{2}$) of the balance must be paid within one (1) year of the date of subdivision approval or building permit issuance and the balance must be paid in full within two (2) years of the date of subdivision approval or building permit issuance;
- (b) if a developer fails to pay an installment within any time required for payment, the total balance becomes due and payable immediately;
- (c) interest is not payable on the unpaid balance of a development cost charge until it becomes due and payable at which time interest is payable from the due date until payment is received, at a rate set out in the Law, not to exceed fifteen percent (15%); and

(d) Council may require a developer to provide, at the time of the first installment payment, an irrevocable letter of credit or undertaking from a bank, credit union or a trust company registered under the *Financial Institutions Act* (British Columbia), or a bond of a surety licensed under the *Insurance Act* (British Columbia), or a security duly assigned, which ensures to the satisfaction of Council that upon default the balance of the unpaid development cost charge will be recoverable from the person, the bank, the surety or from the proceeds of the realization of the security, as the case may be.

8. Development Cost Charge Exemptions

The Law must provide for exemptions from development cost charges in each of the following circumstances:

- (a) the development does not impose any new capital cost burden on the First Nation;
- (b) a development cost charge has previously been paid for the same development, unless, as a result of a further development, new capital cost burdens will be imposed on the First Nation;
- (c) the building permit authorizes the construction, alteration or extension of a building or part of a building that is, or will be after construction, alteration or extension, exempt from taxation under the Taxation Law as a place of public worship;
- (d) the value of the work authorized by a building permit does not exceed the amount specified in the Law, which amount must be not less than fifty thousand dollars (\$50,000); and
- (e) Council has, by resolution, exempted development from development cost charges, provided that in such a case the First Nation must pay the exempted developer's portion of the costs from general revenue into the appropriate development cost charge reserve fund.

9. Development Cost Charge Credits and Rebates

9.1 The Law must provide that if a developer has, with the approval of the First Nation, provided or paid the cost of providing a specific service outside the boundaries of the parcel being subdivided or built upon, and that service is included in the calculations used to determine the amount of a development cost charge, the First Nation must give a credit to the developer by deducting the developer's costs of providing that service from the development cost charges payable for the applicable development cost charge class.

9.2 The Law must provide that where a service is included in the calculations used to determine the amount of a development cost charge and a developer has, with the approval of a First Nation,

(a) provided that service outside the boundaries of the parcel being subdivided or built upon, and

(b) provided the service to a standard that exceeds the local standard required, the First Nation must offer a development cost charge rebate for the incremental portion of costs beyond the local standard required for that development cost charge class.

10. Development Cost Charge Refunds

The Law must provide for a refund to a developer of development cost charges paid in respect of a development where the subdivision is not proceeding or the building permit is cancelled, as the case may be, provided

(a) the developer makes an application for a refund within six (6) months of the developer's abandonment of the subdivision or building permit cancellation, as the case may be; and

(b) a new or replacement subdivision application or building permit application has not been received or approved in respect of the development.

11. Use of Development Cost Charges

11.1 The Law must require all development cost charges collected by the First Nation to be deposited in a separate development cost charge reserve fund established for each development cost charge class.

11.2 The Law must require all expenditures of development cost charge funds to be authorized by an expenditure law under paragraph 5(1)(b) of the Act.

11.3 The Law must provide that moneys in a development cost charge reserve account, plus interest earned on those moneys, can be used only for one or more of the following:

(a) to pay the capital costs of providing, constructing, altering, improving, replacing or expanding sewer, water, stormwater and transportation facilities that relate directly or indirectly to the development in respect of which the development cost charge was collected;

(b) to pay the capital costs of

(i) acquiring park and recreation land or reclaiming land as park and recreation land, and

(ii) providing park infrastructure on park and recreation land,

subject to the restriction that the capital costs must relate directly or indirectly to the development in respect of which the development cost charge was collected; and

(c) to pay the principal of and interest on a debt incurred by a First Nation as a result of an expenditure under paragraphs (a) or (b).

12. Transfer of Development Cost Charges

12.1 The Law may permit moneys in a development cost charge reserve fund to be transferred from that reserve fund to another development cost charge reserve fund, where the amount to the credit of a reserve fund is greater than required for the purpose for which the reserve fund was established.

12.2 The Law must require all transfers of development cost charge moneys to be authorized by an expenditure law under paragraph 5(1)(b) of the Act.

13. Borrowing of Development Cost Charges

13.1 The Law may permit the First Nation to borrow from a development cost charge reserve fund for the purposes of another capital purpose reserve fund only on the following conditions:

- (a) the reserve funds are not currently required for its purpose;
- (b) the First Nation has another reserve fund established for a capital purpose;
- (c) the First Nation must repay to the first reserve fund, no later than the time when the money is needed for the purposes of that reserve fund,
 - (i) the amount used, and
 - (ii) an amount equivalent to the interest that would have been earned on the amount had it remained in the first reserve fund; and
- (d) interest paid under paragraph (c) must be 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.

13.2 The Law must require all borrowing of development cost charge moneys to be authorized by an expenditure law under paragraph 5(1)(b) of the Act.

14. Investing of Development Cost Charges

Where the Law provides for the investing of moneys in a development cost charge 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.

15. Complaints

The Law must provide for a complaints process that allows a developer to object to the development cost charges payable in respect of a development on at least the following grounds:

- (a) there is an error or omission respecting the calculation of the development cost charges; and
- (b) an exemption from development cost charges has been improperly applied.

PART VII COMING INTO FORCE

These Standards are established and in effect as of June 10, 2009.

PART VIII ENQUIRIES

All enquiries respecting these Standards should be directed to:

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

**STANDARDS FOR
FIRST NATION PROPERTY ASSESSMENT LAWS**

[Consolidated to 2009-03-25]

**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. FNNTC 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. FNNTC 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.

5.2 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.]

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. FNTPC 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

Ontario

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

Quebec

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

New Brunswick

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

Nova Scotia

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 2009-03-25]

**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

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. The amount of the grant may be determined annually in the annual expenditure law.

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

**STANDARDS FOR
FIRST NATION TAX RATES LAWS**

[Consolidated to 2009-03-25]

**PART I
PREAMBLE**

WHEREAS:

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

**PART II
PURPOSE**

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

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

**PART III
AUTHORITY AND PUBLICATION**

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

**PART IV
APPLICATION**

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

PART V

DEFINITIONS

In these Standards:

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

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

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

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

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

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

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

PART VI STANDARDS

1. Establishing Tax Rates

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

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

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

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

3. Application of Tax Rates Within a Property Class

The Law must provide for the equal application of tax rates within a property class.

4. Minimum Tax Limit

Where the Law establishes a minimum amount of tax to be levied on properties within a property class, the amount of the minimum tax must not exceed one hundred dollars (\$100), except as provided in section 5.

5. Exceptions to Minimum Tax Limit

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

- (a) the First Nation had established a higher minimum tax amount in its taxation regime existing at the time of being scheduled under the Act;
- (b) the First Nation wishes to harmonize with minimum tax amounts established in the Province or the reference jurisdiction; and

- (c) the First Nation's costs of providing services to properties with lower assessed values exceeds one hundred dollars (\$100).

6. Rate Setting in First Taxation Year

Where a First Nation is exercising property taxation powers for the first time, its Law must

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

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

7. Rate Setting in Subsequent Years

7.1 In the second and all subsequent years that a First Nation exercises property taxation powers, its Law must establish tax rates that when applied meet the following criteria:

- (a) the average tax bill increase for each property class must not exceed the average tax bill increase for each property class in the reference jurisdiction; or
- (b) the average tax bill for each property class
 - (i) must not increase by more than the national rate of inflation from the previous year, and
 - (ii) must not increase over the three (3) years immediately preceding the current taxation year by more than the compounded annual rate of national inflation over the same three (3) year period.

7.2 In calculating the average tax bill, the First Nation must use the best data available to it at the time of establishing its tax rates in each year.

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

8. Exceptions to Section 7 Requirements

Where a Law establishes tax rates that do not meet the criteria set out in section 7, the First Nation must give notice to the taxpayers of the proposed tax rates, and

- (a) the tax rates must be justified by written evidence of special projects, incremental growth, increases in local inflation above the national average, taxpayer support, or a fundamental change to the assessment methods for that property class; or
- (b) the tax rates must be identical to the rates used by the reference jurisdiction in the current year and the immediately preceding year.

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

9. No Application Where Zero Assessments

For clarity, sections 7 and 8 do not apply to property classes with assessments equal to zero.

10. Rate Formula for Subsequent Taxation Years

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

(a) for a tax rate per one dollar (\$1) of assessed value:

$$1. \frac{(\text{local revenue budget} - \text{non-property tax local revenues})}{(\text{total converted assessed values})} = \text{base tax rate}$$

2. base tax rate x class rate multiple = tax rate; or

(b) for a tax rate per one hundred dollars (\$100) of assessed value:

$$1. \frac{(\text{local revenue budget} - \text{non-property tax local revenues})}{(\text{total converted assessed values}/\$100)} = \text{base tax rate}$$

2. base tax rate x class rate multiple = tax rate; or

(c) for a mill rate per one thousand dollars (\$1000) of assessed value:

$$1. \frac{(\text{local revenue budget} - \text{non-property tax local revenues})}{(\text{total converted assessed values}/\$1000)} = \text{base mill rate}$$

2. base mill rate x class rate multiple = mill rate.

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

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 LES TAXES D'AMÉNAGEMENT DES PREMIÈRES NATIONS

PARTIE I PRÉAMBULE

Attendu :

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

PARTIE II OBJET

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

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

PARTIE III AUTORISATION ET PUBLICATION

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

PARTIE IV APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur les taxes d'aménagement qui sont soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « administrateur » La personne chargée de l'application d'un texte législatif qui est nommée par le conseil de la première nation.
- « aire de plancher » Surface de plancher totale de tous les étages d'un bâtiment, y compris le sous-sol ou la cave, mesurée jusqu'à la face interne des murs extérieurs du bâtiment.
- « aménagement » Le lotissement d'une parcelle ou la construction, la transformation ou l'agrandissement d'un bâtiment ou d'une structure sur la réserve.
- « aménagement commercial » Aménagement servant ou destiné à servir à l'exploitation d'une entreprise, y compris la fourniture ou la vente de marchandises, de moyens d'hébergement, de divertissements, de repas ou de services. Sont exclus de la présente définition les aménagements industriels et les aménagements résidentiels.
- « aménagement d'un parc de maisons préfabriquées » Aménagement résidentiel dans lequel des emplacements et des services d'utilité publique sont fournis pour au moins deux (2) maisons préfabriquées.
- « aménagement industriel » Aménagement servant ou destiné à servir à la fabrication, à la production, au montage, à la mise à l'essai, à l'entreposage, à la distribution ou au stockage de produits ou de matériaux.
- « aménagement institutionnel » Bâtiment ou structure servant ou destiné à servir uniquement, à titre non lucratif, à des fins culturelles, récréatives, sociales, religieuses, gouvernementales ou éducatives ou aux fins d'un hôpital public. Est compris dans la présente définition tout bâtiment ou structure qui est raccordé aux réseaux d'égouts, d'alimentation en eau ou de drainage et qui n'est pas un aménagement résidentiel, commercial ou industriel.
- « aménagement résidentiel multifamilial » Aménagement qui donne lieu à plus de trois (3) logements résidentiels sur une parcelle, y compris un appartement, un immeuble en copropriété et tout autre bâtiment utilisé comme résidence. Sont exclus de la présente définition les hôtels et les motels.
- « aménagement résidentiel unifamilial » Aménagement qui consiste en des logements résidentiels unifamiliaux.

- « aménageur foncier » Personne qui entreprend un aménagement sur la réserve.
- « bâtiment » Toute construction utilisée ou occupée ou destinée à être utilisée ou occupée pour abriter ou recevoir des personnes, des animaux ou des choses, y compris une maison préfabriquée.
- « catégorie de taxes d'aménagement » Catégorie d'ouvrages, ou acquisition et amélioration de parcs et d'aires récréatives, à l'égard desquelles des taxes d'aménagement peuvent être perçues en vertu d'un texte législatif.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « dépenses en immobilisations » S'entend notamment des dépenses de planification et d'ingénierie et des frais juridiques directement liés à l'ouvrage pour lequel une dépense en immobilisations peut être engagée, ainsi que des frais d'intérêts engagés par la première nation qui sont directement liés à l'ouvrage et qui satisfont aux exigences du paragraphe 3.6.
- « facteur d'assistance » Le pourcentage des dépenses en immobilisations pour chaque catégorie de taxes d'aménagement qui sera payé par la première nation, tel que déterminé par celle-ci.
- « 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.
- « logement résidentiel » Habitation autonome conçue pour servir et servant de résidence à une (1) seule personne ou famille, qui comporte des installations pour vivre, préparer et consommer des repas et dormir ainsi que des installations sanitaires.
- « 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.
- « maison préfabriquée » Structure – qu'elle soit ou non ordinairement munie de roues – conçue, construite ou fabriquée pour :
 - a) être déplacée d'un lieu à un autre, par remorquage ou par transport;
 - b) fournir, selon le cas :
 - (i) une habitation ou un local d'habitation,
 - (ii) un bureau ou des locaux d'affaires,
 - (iii) de l'hébergement à toute autre fin,
 - (iv) un abri pour la machinerie ou tout autre équipement,
 - (v) un atelier ou des installations d'entreposage, de réparation, de construction ou de fabrication.

« parcelle » Parcelle, bloc ou autre étendue délimitée d'un bien foncier situé dans la réserve.

« plan d'immobilisations à long terme » S'entend du plan approuvé par le conseil de la première nation qui fait état des besoins de celle-ci en infrastructures pour les fins auxquelles les taxes d'aménagement doivent être perçues, et peut viser un plan d'aménagement physique, un plan directeur officiel ou un plan des dépenses en immobilisations.

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

« province » Province dans laquelle est située la réserve.

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

« résolution » Motion adoptée et approuvée par une majorité des membres du conseil de la première nation présents à une réunion dûment convoquée.

« structure » Construction de tout genre, qu'elle soit fixée au sol, posée sur le sol ou enfoncée dans le sol ou l'eau.

« superficie brute du site » La superficie totale d'une parcelle.

« taxe d'aménagement » Taxe d'aménagement imposée en vertu d'un texte législatif.

« texte législatif » Texte législatif sur les taxes d'aménagement édicté en vertu du sous-alinéa 5(1)a)(v) de la Loi.

« texte législatif relatif à l'imposition foncière » Texte législatif pris par une première nation en vertu de l'alinéa 5(1)a) de la Loi.

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

PARTIE VI

NORMES

1. Administration

1.1 Le texte législatif doit prévoir la nomination, par résolution, d'un administrateur chargé des fonctions suivantes :

- a) l'application et le contrôle d'application du texte législatif;
- b) l'établissement et le maintien d'un fonds de réserve de taxes d'aménagement distinct pour chaque catégorie de taxes d'aménagement;
- c) la tenue de registres pour toutes les taxes d'aménagement imposées et perçues;
- d) l'exercice des autres fonctions indiquées dans le texte législatif ou assignées par le conseil de la première nation.

1.2 Le texte législatif doit exiger que l'administrateur présente au conseil de la première nation un rapport annuel sur l'application du texte législatif, qui contient notamment les renseignements suivants à l'égard de chaque catégorie de taxes d'aménagement :

- a) le montant des taxes d'aménagement reçues;
- b) les dépenses faites sur le fonds de réserve de taxes d'aménagement;
- c) le solde du compte du fonds de réserve de taxes d'aménagement au début et à la fin de chaque année civile;
- d) les exemptions, les crédits, les remises et les remboursements de taxes d'aménagement, s'il y a lieu;
- e) le montant de tous les versements échelonnés de taxes d'aménagement qui sont en souffrance;
- f) un sommaire des ouvrages achevés et des ouvrages projetés dans chaque catégorie de taxes d'aménagement.

1.3 Le texte législatif doit exiger que l'administrateur mette à la disposition du public, sur demande, les facteurs pertinents, les renseignements et les formules utilisés pour le calcul des taxes d'aménagement imposées en vertu de ce texte, à l'exception des renseignements concernant le coût d'acquisition projeté et l'emplacement de certains biens fonciers.

2. Champ d'application du texte législatif

2.1 Le texte législatif doit s'appliquer à toute la réserve.

2.2 Malgré le paragraphe 2.1, le texte législatif peut s'appliquer seulement à une partie de la réserve dans les cas où son application à toute la réserve causerait une disparité importante entre ceux qui paient les taxes d'aménagement et ceux qui tirent avantage de l'infrastructure financée par ces taxes.

3. Montant des taxes d'aménagement

3.1 Le texte législatif doit prévoir l'imposition de taxes d'aménagement aux seules fins de couvrir les dépenses en immobilisations pour l'une ou plusieurs des catégories de taxes d'aménagement suivantes, en vue de viabiliser, directement ou indirectement, l'aménagement à l'égard duquel les taxes d'aménagement sont imposées :

- a) la fourniture, la construction, la modification ou l'agrandissement des réseaux d'alimentation en eau, d'égouts sanitaires et d'égouts d'eaux pluviales et des installations de transport;
- b) l'aménagement et l'amélioration de parcs et d'aires récréatives.

3.2 Les dépenses en immobilisations visées dans le texte législatif doivent être appuyées par un plan d'immobilisations à long terme.

3.3 Le texte législatif doit établir des taxes d'aménagement similaires pour tous les aménagements qui occasionnent à la première nation des dépenses en immobilisations similaires, mais ces taxes peuvent varier en fonction de l'un ou plusieurs des facteurs suivants :

- a) des zones ou des secteurs définis ou délimités qui sont différents;
- b) des utilisations différentes;
- c) des dépenses en immobilisations différentes qui se rapportent à des catégories d'aménagements différentes;
- d) des tailles ou des nombres différents de lots ou d'unités faisant partie d'un aménagement.

3.4 Le texte législatif doit établir des taxes d'aménagement qui :

- a) ne sont pas excessives par rapport aux dépenses en immobilisations que représentent les normes de service en vigueur dans les territoires adjacents à la réserve;
- b) ne décourageront pas les aménagements dans la réserve;
- c) ne décourageront pas la construction de logements à prix raisonnable ou l'offre de terrains viabilisés à prix raisonnable dans la réserve.

3.5 Le texte législatif doit établir des taxes d'aménagement qui tiennent compte des facteurs suivants :

- a) les tendances futures d'utilisation du sol et les aménagements futurs;
- b) la mise en place par phases d'ouvrages et de services;
- c) l'aménagement de parcs et d'aires récréatives.

3.6 Le texte législatif ne peut établir des taxes d'aménagement qui comprennent des frais d'intérêts considérés comme des dépenses en immobilisations pour une catégorie de taxes d'aménagement que si la première nation doit construire l'infrastructure financée par les taxes d'aménagement avant qu'un montant suffisant de ces taxes soit perçu et que si, selon le cas :

- a) l'infrastructure à capacité fixe, telle que le réseau d'égouts et le réseau d'alimentation en eau, doit être construite avant que l'aménagement puisse être effectué;
- b) l'infrastructure doit être mise en place dans un secteur dépourvu de services, afin que l'aménagement puisse être effectué.

3.7 Lorsque des frais d'intérêts sont considérés comme des dépenses en immobilisations aux fins de l'établissement d'une taxe d'aménagement au titre du paragraphe 3.6, le taux d'intérêt utilisé ne peut dépasser le taux applicable aux débetures émises par l'Administration financière des premières nations qui est en vigueur au moment où le conseil de la première nation prend le texte législatif.

4. Calcul des taxes d'aménagement

Le texte législatif doit comporter les dispositions suivantes :

- a) les taxes d'aménagement payables par unité d'aménagement pour chaque catégorie de taxes d'aménagement et pour chaque type d'aménagement;
- b) la façon d'évaluer les taxes d'aménagement pour chaque catégorie de taxes d'aménagement;
- c) pour les types d'aménagements non expressément mentionnés dans le texte législatif, une disposition prévoyant que le montant des taxes d'aménagement payables est égal aux taxes d'aménagement qui seraient payables pour le type d'aménagement le plus comparable, déterminé par l'administrateur;
- d) dans le cas d'un aménagement comportant deux (2) ou plusieurs utilisations, une disposition prévoyant que les taxes d'aménagement sont calculées séparément pour chacune de ces utilisations et que le montant total à payer est égal à la somme des taxes d'aménagement imposées pour l'ensemble des utilisations de l'aménagement;
- e) dans les cas où un permis de construire vise seulement l'agrandissement d'un aménagement existant, une disposition prévoyant que les taxes d'aménagement ne peuvent être imposées que sur la partie de l'aménagement qui sert à agrandir l'aménagement existant.

5. Unités d'aménagement

Le texte législatif doit prévoir que les taxes d'aménagement sont calculées en fonction des unités d'aménagement suivantes :

- a) s'il s'agit d'un aménagement résidentiel unifamilial, par logement résidentiel, par mètre carré de la superficie de la parcelle ou par parcelle;
- b) s'il s'agit d'un aménagement résidentiel multifamilial, par logement résidentiel ou par mètre carré de l'aire de plancher;
- c) s'il s'agit d'un aménagement commercial, par mètre carré de l'aire de plancher;
- d) s'il s'agit d'un aménagement institutionnel, par mètre carré de l'aire de plancher;
- e) s'il s'agit d'un aménagement industriel, par mètre carré de la superficie brute du site;
- f) s'il s'agit de l'aménagement d'un parc de maisons préfabriquées, par assise.

6. Facteur d'assistance

Dans les cas où une première nation a inclus un facteur d'assistance dans le calcul de ses taxes d'aménagement, ce facteur doit être établi dans le texte législatif.

7. Paiement des taxes d'aménagement

7.1 Sous réserve du paragraphe 7.2, le texte législatif doit prévoir l'imposition et le paiement intégral des taxes d'aménagement au moment de la délivrance du permis de construire autorisant la construction, la transformation ou l'agrandissement d'un bâtiment ou d'une structure.

7.2 Le texte législatif peut permettre l'imposition et le paiement intégral des taxes d'aménagement au moment de l'approbation du lotissement :

- a) pour les aménagements autres que les aménagements résidentiels;
- b) pour les aménagements résidentiels, pourvu que la première nation ait donné avis du projet de texte législatif aux aménageurs fonciers potentiels et leur ait accordé la possibilité de lui présenter leurs observations sur les répercussions possibles d'une telle exigence.

7.3 Le texte législatif doit prévoir que, dans le cas d'un aménagement effectué par phases, les taxes d'aménagement doivent être payées au moment de l'approbation du lotissement ou de la délivrance du permis de construire à l'égard de chaque phase de l'aménagement.

7.4 Malgré le paragraphe 7.1, le texte législatif peut prévoir le paiement des taxes d'aménagement par versements échelonnés lorsque l'aménageur foncier en fait la demande et que le conseil de la première nation, à son entière discrétion, approuve ce mode de paiement, selon les modalités suivantes :

- a) au moins un tiers ($\frac{1}{3}$) des taxes d'aménagement doivent être payées au moment de l'approbation du lotissement ou de la délivrance du permis de construire, la moitié ($\frac{1}{2}$) du solde doit être payée dans un délai d'un (1) an suivant la date d'approbation du lotissement ou la date de délivrance du permis de construire, et le reliquat doit être payé intégralement dans les deux (2) ans suivant la date d'approbation du lotissement ou la date de délivrance du permis de construire;
- b) en cas de défaut de paiement d'un versement par l'aménageur foncier dans le délai prévu, le solde intégral des taxes d'aménagement devient exigible immédiatement;
- c) aucun intérêt n'est payable sur le solde impayé des taxes d'aménagement jusqu'à ce que celui-ci devienne exigible; les intérêts courent à compter de ce moment jusqu'à la date de réception du paiement, au taux – d'au plus quinze pour cent (15 %) – fixé dans le texte législatif;
- d) le conseil de la première nation peut exiger que l'aménageur foncier fournisse, au moment du premier versement, une lettre de crédit irrévocable ou un engagement d'une banque, d'une coopérative d'épargne et de crédit ou d'une société de fiducie enregistrée sous le régime de la loi intitulée *Financial Institutions Act* de la Colombie-Britannique, un cautionnement d'une caution

titulaire d'une licence délivrée en vertu de la loi intitulée *Insurance Act* de la Colombie-Britannique ou une garantie dûment cédée, qui, de l'avis du conseil, assurera en cas de défaut de paiement le recouvrement du solde impayé des taxes d'aménagement auprès de la personne, de la banque ou de la caution, ou sur le produit de la réalisation de la garantie, selon le cas.

8. Exemptions de taxes d'aménagement

Le texte législatif doit prévoir des exemptions de taxes d'aménagement dans les cas suivants :

- a) l'aménagement n'entraîne pas de nouvelles dépenses en immobilisations pour la première nation;
- b) des taxes d'aménagement ont déjà été payées pour le même aménagement, sauf si, en raison d'un aménagement supplémentaire, de nouvelles dépenses en immobilisations seront occasionnées à la première nation;
- c) le permis de construire autorise la construction, la transformation ou l'agrandissement d'un bâtiment ou d'une partie de bâtiment qui est – ou qui sera au terme de la construction, de la transformation ou de l'agrandissement – exempté de l'impôt foncier en tant que lieu de culte public en vertu du texte législatif relatif à l'imposition foncière;
- d) la valeur des travaux autorisés par le permis de construire ne dépasse pas le montant – d'au moins cinquante mille dollars (50 000 \$) – spécifié dans le texte législatif;
- e) le conseil de la première nation a, par résolution, exempté l'aménagement des taxes d'aménagement, pourvu que, dans un tel cas, la première nation soit tenue de verser dans le fonds de réserve de taxes d'aménagement applicable le montant, prélevé sur les recettes générales, qui représente la part de l'aménageur foncier bénéficiant de l'exemption.

9. Crédits et remises de taxes d'aménagement

9.1 Le texte législatif doit prévoir que, lorsque l'aménageur foncier, avec l'autorisation de la première nation, a fourni un service particulier à l'extérieur des limites de la parcelle faisant l'objet du lotissement ou de la construction, ou a payé le coût de la prestation d'un tel service, et que ce service est compris dans le calcul des taxes d'aménagement, la première nation doit accorder un crédit à l'aménageur foncier en déduisant le coût du service supporté par lui des taxes d'aménagement payables à l'égard de la catégorie de taxes d'aménagement visée.

9.2 Le texte législatif doit prévoir que, lorsqu'un service est compris dans le calcul des taxes d'aménagement et que l'aménageur foncier a, avec l'autorisation de la première nation, fourni ce service :

- a) à l'extérieur des limites de la parcelle faisant l'objet du lotissement ou de la construction,

b) à un niveau qui dépasse le niveau de service local requis,

la première nation doit lui accorder une remise des taxes d'aménagement pour les coûts supplémentaires entraînés par le dépassement du niveau de service local, à l'égard de la catégorie de taxes d'aménagement visée.

10. Remboursement des taxes d'aménagement

Le texte législatif doit prévoir le remboursement à l'aménageur foncier des taxes d'aménagement payées à l'égard d'un aménagement lorsque le lotissement est abandonné ou que le permis de construire est annulé, si les conditions suivantes sont réunies :

- a) l'aménageur foncier présente une demande de remboursement dans les six (6) mois suivant son abandon du lotissement ou l'annulation du permis de construire;
- b) une nouvelle ou une autre demande de lotissement ou de permis de construire n'a pas été reçue ou approuvée à l'égard de l'aménagement.

11. Utilisation des taxes d'aménagement

11.1 Le texte législatif doit exiger que toutes les taxes d'aménagement perçues par la première nation soient déposées dans un fonds de réserve distinct établi pour chaque catégorie de taxes d'aménagement.

11.2 Le texte législatif doit exiger que toutes les dépenses faites sur un fonds de réserve de taxes d'aménagement soient autorisées par un texte législatif sur les dépenses pris en vertu de l'alinéa 5(1)*b*) de la Loi.

11.3 Le texte législatif doit prévoir que les sommes déposées dans un compte de réserve de taxes d'aménagement ainsi que les intérêts qu'elles rapportent ne peuvent être utilisés qu'à l'une ou plusieurs des fins suivantes :

- a) payer les dépenses en immobilisations engagées pour fournir, construire, modifier, améliorer, remplacer ou agrandir les réseaux d'alimentation en eau, d'égouts sanitaires et d'égouts d'eaux pluviales et les installations de transport qui se rapportent directement ou indirectement à l'aménagement à l'égard duquel les taxes d'aménagement ont été perçues;
- b) payer les dépenses en immobilisations engagées aux fins ci-après, pourvu qu'elles se rapportent directement ou indirectement à l'aménagement à l'égard duquel les taxes d'aménagement ont été perçues :
 - (i) l'acquisition de parcs et d'aires récréatives ou la remise en état de terres en tant que parcs et aires récréatives,
 - (ii) la mise en place d'une infrastructure de parc dans les parcs et les aires récréatives;
- c) payer le capital et les intérêts sur la dette contractée par la première nation en raison des dépenses visées aux alinéas a) ou b).

12. Transfert de taxes d'aménagement

12.1 Le texte législatif peut autoriser le transfert de sommes d'un fonds de réserve de taxes d'aménagement à un autre si le solde créditeur du fonds de réserve est supérieur au montant nécessaire pour les fins auxquelles ce fonds a été établi.

12.2 Le texte législatif doit exiger que tous les transferts de sommes d'un fonds de réserve de taxes d'aménagement soient autorisés par un texte législatif sur les dépenses pris en vertu de l'alinéa 5(1)b) de la Loi.

13. Emprunts sur les taxes d'aménagement

13.1 Le texte législatif peut permettre à la première nation d'emprunter une somme sur un fonds de réserve de taxes d'aménagement aux fins d'un autre fonds de réserve pour les immobilisations seulement si les conditions suivantes sont réunies :

- a) cette somme du fonds de réserve n'est pas immédiatement nécessaire aux fins de celui-ci;
- b) la première nation dispose d'un autre fonds de réserve établi pour les immobilisations;
- c) la première nation doit rembourser au premier fonds de réserve, au plus tard à la date où la somme est requise aux fins de celui-ci :
 - (i) d'une part, la somme empruntée,
 - (ii) d'autre part, le montant représentant les intérêts qu'aurait rapportés cette somme si elle était demeurée dans le premier fonds de réserve;
- d) les intérêts visés à l'alinéa c) sont d'un taux égal ou supérieur au taux préférentiel fixé périodiquement par la banque principale de la première nation.

13.2 Le texte législatif doit exiger que tous les emprunts sur les fonds de réserve de taxes d'aménagement soient autorisés par un texte législatif sur les dépenses pris en vertu de l'alinéa 5(1)b) de la Loi.

14. Investissement des taxes d'aménagement

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

- a) les titres émis par le Canada ou une province;
- b) les titres garantis, quant au capital et aux intérêts, par le Canada ou une province;
- c) les titres émis par une administration financière municipale ou l'Administration financière des premières nations;
- d) les placements garantis par une banque, une société de fiducie ou une coopérative d'épargne et de crédit;

- e) les dépôts auprès d'une banque ou d'une société de fiducie établie au Canada ou les titres non participatifs ou les parts sociales d'une coopérative d'épargne et de crédit.

15. Plaintes

Le texte législatif doit prévoir une procédure de plainte par laquelle l'aménageur foncier peut contester le montant des taxes d'aménagement à payer à l'égard d'un aménagement pour au moins les motifs suivants :

- a) une erreur ou une omission commise dans le calcul des taxes d'aménagement;
- b) l'application incorrecte d'une exemption de taxes d'aménagement.

PARTIE VII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 10 juin 2009.

PARTIE VIII

DEMANDES DE RENSEIGNEMENTS

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

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

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

[Codifiées le 2009-03-25]

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.

5.2 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]

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
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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 2009-03-25]

**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 assujéti à l'impôt au titre d'un texte législatif.
- « bien sujet à évaluation » Bien foncier assujéti 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 assujéti 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

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 y être énoncées. Le montant de la subvention peut être déterminé chaque année dans la loi sur les dépenses annuelles.

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

**NORMES RELATIVES AUX LOIS
SUR LES TAUX D'IMPOSITION FONCIÈRE
DES PREMIÈRES NATIONS**

[Codifiées le 2009-03-25]

**PARTIE I
PRÉAMBULE**

Attendu :

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

**PARTIE II
OBJET**

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

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

**PARTIE III
AUTORISATION ET PUBLICATION**

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

PARTIE IV APPLICATION

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

PARTIE V DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

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

- « taux d'imposition » Taux à payer pour chaque catégorie de biens fonciers, exprimé comme un pourcentage de la valeur imposable du bien foncier.
- « taux d'inflation national annuel » Variation de la moyenne annuelle de l'indice d'ensemble des prix à la consommation pour le Canada, établi par Statistique Canada.
- « territoire de référence » Territoire taxateur qu'une première nation indique à la Commission aux fins de l'établissement des taux d'imposition et de la comparaison des normes relatives aux services locaux.
- « texte législatif » Texte législatif sur les taux d'imposition foncière édicté en vertu du sous-alinéa 5(1)a)(ii) de la Loi.
- « texte législatif sur l'évaluation foncière » Texte législatif sur l'évaluation de biens fonciers édicté par une première nation en vertu du sous-alinéa 5(1)a)(i) de la Loi.
- « texte législatif sur les dépenses » Texte législatif édicté par une première nation en vertu de l'alinéa 5(1)b) de la Loi.
- « valeur imposable » Valeur d'un intérêt foncier aux fins de l'évaluation foncière, établie conformément à un texte législatif sur l'évaluation foncière.
- « valeur imposable convertie » Valeur imposable totale d'une catégorie de biens fonciers, multipliée par le multiple du taux d'imposition pour la catégorie.
- « valeurs imposables converties totales » La somme des valeurs imposables converties de l'ensemble des catégories de biens fonciers.

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

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

PARTIE VI

NORMES

1. Fixation des taux d'imposition

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

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

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

2. Abrogé. [Résolution de la CFPN 2009-03-25]

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

Le texte législatif doit prévoir l'application uniforme des taux d'imposition dans une même catégorie de biens fonciers.

4. Impôt minimum

Lorsque le texte législatif fixe un montant d'impôt minimum à prélever sur les biens d'une catégorie de biens fonciers, ce montant ne peut être supérieur à cent dollars (100 \$), sauf dans les cas prévus à l'article 5.

5. Exceptions à l'impôt minimum

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

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

6. Fixation des taux – première année d'imposition

Lorsqu'une première nation exerce ses pouvoirs d'imposition foncière pour la première fois, son texte législatif doit :

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

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

7. Fixation des taux – années d'imposition subséquentes

7.1 Pour la deuxième année et les années subséquentes où une première nation exerce ses pouvoirs d'imposition foncière, son texte législatif doit fixer des taux d'imposition qui, lorsqu'ils sont appliqués, répondent à l'un des critères suivants :

- a) l'augmentation du relevé d'impôt moyen pour chaque catégorie de biens fonciers ne peut être supérieure à celle qui s'applique dans le territoire de référence;
- b) le relevé de l'impôt moyen pour chaque catégorie de biens fonciers :
 - (i) ne peut augmenter d'un taux supérieur au taux d'inflation national de l'année précédente,

- (ii) ne peut augmenter au cours des trois (3) années précédant l'année d'imposition en cours d'un taux plus élevé que le taux d'inflation national annuel composé au cours de la même période de trois ans.

7.2 Dans le calcul du relevé d'impôt moyen, la première nation doit utiliser les meilleures données à sa disposition à la date de l'établissement de ses taux d'imposition chaque année.

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

8. Exceptions à l'article 7

Si un texte législatif fixe des taux d'imposition qui ne répondent pas aux critères énoncés à l'article 7, la première nation doit donner avis aux contribuables des taux d'imposition proposés et :

- a) les taux doivent être justifiés au moyen de preuves écrites de projets spéciaux, de la croissance excédentaire, d'augmentations de l'inflation locale au-delà de la moyenne nationale, de l'appui des contribuables ou d'un changement fondamental apporté aux méthodes d'évaluation pour la catégorie de biens fonciers en cause;
- b) les taux doivent être identiques à ceux utilisés par le territoire de référence durant l'année en cours et l'année précédente.

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

9. Non-application : évaluation foncière égale à zéro

Il est entendu que les articles 7 et 8 ne s'appliquent pas aux catégories de biens fonciers dont l'évaluation foncière est égale à zéro.

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

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

- a) dans le cas d'un taux d'imposition pour chaque dollar de la valeur imposable :

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

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

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

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

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

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

1.
$$\frac{\text{budget des recettes locales} - \text{recettes locales non tirées d'impôts fonciers}}{\text{valeurs imposables converties totales/1000 \$}} = \text{taux du millième de base}$$
2. taux du millième de base \times multiple du taux d'imposition pour la catégorie = taux du millième.

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

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

**PROCEDURES RESPECTING THE
APPROVAL OF FIRST NATION
LOCAL REVENUE LAWS**

PART I

PREAMBLE

WHEREAS:

- A. Section 35(2) of the *First Nations Fiscal and Statistical Management Act* gives the First Nations Tax Commission the authority to establish procedures respecting the approval of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Procedures are established by the Commission to provide transparent and efficient processes for the approval of local revenue laws by the Commission to assist the Commission in fulfilling its statutory obligations under the Act; 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 Procedures apply to the approval of local revenue laws submitted to the Commission under the Act.

PART III

AUTHORITY AND PUBLICATION

These Procedures are established under subsection 35(2) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

PART IV

APPLICATION

These Procedures apply to every local revenue law submitted to the Commission for approval under the Act.

PART V

DEFINITIONS

In these Procedures:

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

“Commission” means the First Nations Tax Commission established under the Act;
“Council” has the meaning given to that term in the Act;
“First Nation” means a First Nation submitting a law to the Commission for approval;
“law” means a local revenue law made under subsection 5(1) of the Act; and
“standards” means any standards established by the Commission under subsection 35(1) of the Act.

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

PART VI PROCEDURES

1. Review and Approval Consideration by Commission

1.1 When the Commission receives a law for approval consideration, the Commission will, in accordance with the Act, review the law, any written representations received by the Commission under paragraph 7(b) of the Act, and any other information it considers relevant, in order to make an approval decision.

1.2 The Commission may adjourn its review of the law until it receives such further information requested from a First Nation under subsection 8(5) of the Act in order to review and approve the law.

2. Approval Where Compliance

Where a law complies with the Act and the standards, the Commission will approve the law as required by the Act.

3. Non-compliance with Legislative Requirements

Where a law does not comply with the Act and the standards, the Commission may decide to not approve the law.

4. Adjournment of Law Review where Non-compliance with Legislative Requirements

4.1 Where a law does not comply with the Act and the standards, the Commission may adjourn its review of the law and request that the Council consider amending the law to comply with the Act and the standards.

4.2 Where the Commission adjourns a law review under subsection 4.1, the Commission may

- (a) notify the First Nation of the amendments necessary to comply with the legislative requirements;
- (b) advise the First Nation whether the Commission considers that the identified amendments are not significant within the meaning of subsections 6(2) and 8(2) of the Act; and

(c) set a time frame for the First Nation to make an amending law and submit the amending law to the Commission for review and approval in conjunction with the original law submitted to the Commission.

5. Proceeding with Review and Approval Consideration of Original Law

5.1 Where a First Nation notified under subsection 4.2 does not submit an amending law within the stipulated time frame, the Commission may without notice resume its review and approval consideration of the law originally submitted to the Commission for review and approval.

5.2 If the Commission did not set a time frame under subsection 4.2, the Commission may at any time give notice to the First Nation of its intention to resume its review and approval consideration of the law originally submitted on or after the date set out in that notice.

5.3 Where a First Nation notified under subsection 5.2 does not submit an amending law on or before the date set out in the notice, the Commission may without further notice resume its review and approval consideration of the law originally submitted to the Commission for review and approval.

6. Submitting an Amending Law

6.1 Where the Commission has adjourned a law review under subsection 4.1, the First Nation may, within the stipulated time frame, if any, make an amending law and submit the amending law to the Commission for review and approval consideration.

6.2 Where the First Nation submits an amending law under subsection 6.1, the Commission may proceed with the review and approval consideration of the amending law in conjunction with the review and approval of the original law submitted to the Commission.

6.3 Except where the Commission has exempted a First Nation from subsections 6(1) and 8(1) of the Act, the First Nation must comply with the requirements in those subsections when making and submitting an amending law.

7. Compliance with Sections 6 and 8 of the Act

A First Nation submitting an amending law for review and approval may request an exemption from subsections 6(1) and 8(1) of the Act by submitting a written request to the Commission and reasons in support of the request, either

- (a) at the time of submitting the amending law for review and approval; or
- (b) before making the proposed amending law, provided a copy of the proposed amending law is included with the request.

8. Exemption Decisions under Subsections 6(2) and 8(2) of the Act

8.1 When the Commission receives an exemption request under subsections 6(2) and 8(2) of the Act concurrently with a request for the review and approval of

an amending law, the Commission will consider the exemption request before beginning its review and approval process.

8.2 Without limiting the Commission's discretion, the Commission may consider the following as part of its decision under subsections 6(2) and 8(2) of the Act:

- (a) whether the amendments are solely technical or typographical;
- (b) whether the amendments are necessary to bring the original law into compliance with the Act or the standards; and
- (c) the nature and extent of any impact on taxpayers, members of the First Nation or others who may be affected by the amending law.

8.3 Where the Commission gives an exemption under subsections 6(2) or 8(2) of the Act,

- (a) the Commission may immediately proceed with its review and approval decision if the First Nation has concurrently submitted the amending law for review and approval; or
- (b) the Commission will advise the First Nation of the exemption so that the First Nation may proceed with the proposed amending law.

9. Notice and Certificate of Approval

9.1 Where the Commission approves a law, the Commission will notify the First Nation of the decision and provide a certificate of that approval.

9.2 Where the Commission does not approve a law, the Commission will notify the First Nation of the decision.

10. General Requirements

The requirements set out in these Procedures are in addition to any requirements set out in the Act.

PART VII EFFECTIVE DATE

These Procedures are established and in effect as of June 10, 2009.

PART VIII ENQUIRIES

All enquiries respecting these Procedures should be directed to:

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

PROCÉDURE D'AGRÉMENT
DES TEXTES LÉGISLATIFS SUR LES RECETTES LOCALES DES
PREMIÈRES NATIONS

PARTIE I
PRÉAMBULE

Attendu :

- A. que le paragraphe 35(2) 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 la procédure applicable à l'agrément des textes législatifs sur les recettes locales pris en vertu du paragraphe 5(1) de la Loi;
- B. que cette procédure est établie par la Commission afin d'instaurer un processus transparent et efficace pour l'agrément des textes législatifs sur les recettes locales et ainsi de l'aider à s'acquitter de ses obligations découlant de la Loi;
- 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

La présente procédure s'applique à l'agrément des textes législatifs sur les recettes locales qui sont présentés à la Commission dans le cadre de la Loi.

PARTIE III
AUTORISATION ET PUBLICATION

La présente procédure est établie en vertu du paragraphe 35(2) de la Loi et est publiée dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi.

PARTIE IV
APPLICATION

La présente procédure s'applique à tous les textes législatifs sur les recettes locales qui sont soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V
DÉFINITIONS

Les définitions qui suivent s'appliquent à la présente procédure.

« 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.
- « 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.
- « normes » Normes établies par la Commission en vertu du paragraphe 35(1) de la Loi.
- « première nation » Première nation qui soumet un texte législatif à la Commission pour agrément.
- « texte législatif » Texte législatif sur les recettes locales pris en vertu du paragraphe 5(1) de la Loi.

Sauf disposition contraire prévue dans la présente procédure, les termes utilisés dans celle-ci s'entendent au sens de la Loi.

PARTIE VI PROCÉDURE

1. Examen et décision de la Commission sur l'agrément

1.1 Lorsque la Commission reçoit un texte législatif soumis pour agrément, elle procède, en conformité avec la Loi, à l'examen du texte législatif, des observations écrites qui lui ont été présentées, le cas échéant, au titre de l'alinéa 7b) de la Loi, ainsi que de tout autre renseignement qu'elle juge pertinent, afin de prendre une décision sur l'agrément.

1.2 La Commission peut ajourner l'examen du texte législatif jusqu'à ce qu'elle reçoive les autres renseignements qu'elle a demandés à la première nation en vertu du paragraphe 8(5) de la Loi aux fins d'examen et d'agrément du texte législatif.

2. Agrément en cas de conformité

Si le texte législatif est conforme à la Loi et aux normes, la Commission agrée celui-ci comme l'exige la Loi.

3. Non-conformité aux exigences législatives

Si le texte législatif n'est pas conforme à la Loi et aux normes, la Commission peut décider de ne pas l'agréer.

4. Ajournement de l'examen en cas de non-conformité aux exigences législatives

4.1 Dans le cas où le texte législatif n'est pas conforme à la Loi et aux normes, la Commission peut en ajourner l'examen et demander au Conseil d'envisager de modifier le texte législatif afin de le rendre conforme à la Loi et aux normes.

4.2 Lorsqu'elle ajourne l'examen du texte législatif en vertu du paragraphe 4.1, la Commission peut :

- a) aviser la première nation des modifications qui sont nécessaires pour rendre le texte législatif conforme aux exigences législatives;

b) indiquer à la première nation si elle estime que les modifications en question ne sont pas importantes au sens des paragraphes 6(2) et 8(2) de la Loi;

c) fixer le délai dans lequel la première nation doit prendre un texte législatif modificatif et le soumettre à la Commission pour examen et agrément conjointement avec l'examen et l'agrément du texte législatif original présenté à celle-ci.

5. Examen et décision sur l'agrément du texte législatif original

5.1 Lorsque la première nation ayant reçu l'avis prévu au paragraphe 4.2 ne soumet pas un texte législatif modificatif dans le délai fixé, la Commission peut sans préavis poursuivre l'examen, en vue d'une décision sur l'agrément, du texte législatif original qui lui a été soumis pour examen et agrément.

5.2 Si la Commission n'a pas fixé de délai selon le paragraphe 4.2, elle peut à tout moment aviser la première nation de son intention de poursuivre, à la date indiquée dans l'avis ou après celle-ci, l'examen du texte législatif original en vue de prendre une décision sur l'agrément de celui-ci.

5.3 Lorsque la première nation ayant reçu l'avis prévu au paragraphe 5.2 ne soumet pas un texte législatif modificatif au plus tard à la date indiquée dans l'avis, la Commission peut, sans autre avis, poursuivre l'examen, en vue d'une décision sur l'agrément, du texte législatif original qui lui a été soumis pour examen et agrément.

6. Présentation d'un texte législatif modificatif

6.1 Dans le cas où la Commission a ajourné l'examen du texte législatif en vertu du paragraphe 4.1, la première nation peut, dans le délai fixé, prendre un texte législatif modificatif et le soumettre à la Commission pour examen et agrément.

6.2 Si la première nation soumet un texte législatif modificatif conformément au paragraphe 6.1, la Commission peut procéder à l'examen de ce texte en vue d'une décision sur l'agrément de celui-ci conjointement avec l'examen et l'agrément du texte législatif original qui lui a été soumis.

6.3 Sauf dans le cas où la Commission l'a exemptée de l'application des paragraphes 6(1) et 8(1) de la Loi, la première nation est tenue de se conformer aux exigences énoncées à ces paragraphes lorsqu'elle prend et soumet un texte législatif modificatif.

7. Conformité aux articles 6 et 8 de la Loi

La première nation qui soumet un texte législatif modificatif pour examen et agrément peut demander d'être exemptée de l'application des paragraphes 6(1) et 8(1) de la Loi en présentant par écrit à la Commission une demande à cet effet avec les raisons à l'appui :

- a) soit au moment de soumettre le texte législatif modificatif pour examen et agrément;
- b) soit avant de prendre le texte législatif modificatif, pourvu qu'une copie du projet de ce texte accompagne la demande.

8. Décisions relatives aux exemptions visées aux paragraphes 6(2) et 8(2) de la Loi

8.1 Lorsque la Commission reçoit une demande d'exemption au titre des paragraphes 6(2) et 8(2) de la Loi conjointement avec une demande d'examen et d'agrément d'un texte législatif modificatif, elle traite la demande d'exemption avant d'entreprendre le processus d'examen et d'agrément.

8.2 Sans que soit limité le pouvoir discrétionnaire de la Commission, celle-ci peut considérer les éléments suivants comme faisant partie de la décision qu'elle prend en vertu des paragraphes 6(2) et 8(2) de la Loi :

- a) le fait que les modifications sont ou non uniquement de nature technique ou typographique;
- b) le fait que les modifications sont nécessaires ou non pour rendre le texte législatif original conforme à la Loi ou aux normes;
- c) la nature et l'ampleur des répercussions sur les contribuables, les membres de la première nation ou d'autres personnes qui peuvent être touchées par le texte législatif modificatif.

8.3 Lorsque la Commission accorde une exemption en vertu des paragraphes 6(2) ou 8(2) de la Loi :

- a) elle peut entreprendre immédiatement le processus d'examen et de décision sur l'agrément, si la première nation a soumis conjointement le texte législatif modificatif pour examen et agrément;
- b) sinon, elle avise la première nation de l'exemption afin que celle-ci puisse procéder à la prise du texte législatif modificatif proposé.

9. Avis et certificat d'agrément

9.1 Si la Commission agréé le texte législatif, elle avise la première nation de sa décision et lui remet un certificat d'agrément.

9.2 Si la Commission décide de ne pas agréer le texte législatif, elle avise la première nation de sa décision.

10. Exigences générales

Les exigences énoncées dans la présente procédure s'ajoutent à celles établies dans la Loi.

PARTIE VII
ENTRÉE EN VIGUEUR

La présente procédure est établie et entre en vigueur le 10 juin 2009.

PARTIE VIII
DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant la présente procédure 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

_____ **FIRST NATION**
ANNUAL EXPENDITURE LAW, 20__

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;

[Note to First Nation: Choose the first option if you have new assessment and taxation laws under the FSMA; choose the second option if you have section 83 by-laws that have transitioned under the FSMA. Delete the option that you do not use.

B. The Council of the _____ First Nation has enacted [**list Assessment Law, Taxation Law and other property taxation laws enacted by the First Nation**], respecting taxation for local purposes on reserve; and

B. The Council of the _____ First Nation has enacted [**insert proper citation for assessment and taxation by-laws made under s.83 Indian Act**], 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 _____ First Nation duly enacts as follows:

1. This Law may be cited as the _____ *First Nation Annual Expenditure Law, 20__*.

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 _____ *First Nation Property Assessment Law, 20__*;

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

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

Sample Laws – FNLC

“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 _____ *First Nation Property Taxation Law*, 20__.

3. The First Nation’s annual budget for the fiscal year beginning _____, and ending _____, is attached as a Schedule to this Law.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

[Note to First Nation: Delete any sections respecting reserve funds that are not applicable and renumber remaining sections.]

6. A reserve fund is hereby established for **[insert name of reserve fund]**.

7. Those amounts as are indicated in the annual budget must be credited to the **[insert name of reserve fund]** reserve fund.

8. This Law authorizes the expenditure from the **[insert name of reserve fund]** reserve fund as indicated in the annual budget, for the purposes of **[insert purposes]**.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. Expenditures of local revenues must be made only in accordance with the annual budget.

11. Notwithstanding section 10 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.

12. 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.

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

14. 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.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the ____ day of _____, 20____, at _____, in the Province of _____.

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

[Name]
Chief [please spell out the name]

[Name]
Councillor [please spell out the name]

[Name]
Councillor [please spell out the name]

SCHEDULE
ANNUAL BUDGET

[Note to First Nation: Delete categories of revenues and expenditures that are not applicable.]

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$
b. Taxation for the Provision of Services [Note to First Nation: List each service tax type separately.]	
i.	\$
ii.	\$
c. Business Activity Taxes [Note to First Nation: List each business tax type separately.]	
i.	\$
ii.	\$
2. Development Cost Charges Revenues [Note to First Nation: List each DCC class fund and amount taken out of fund to be expended in budget year.]	
i.	\$
ii.	\$
3. Proceeds from borrowing [Note to First Nation: List each borrowing source separately.]	
i.	\$
ii.	\$
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
6. Reserve fund revenues [Note to First Nation: List each fund and amount taken out of fund to be expended in budget year]	
i.	\$
ii.	\$
iii.	\$
TOTAL REVENUES	\$

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
5. Community Development
 - a. Education
 - b. Housing
 - c. Planning and Zoning
 - d. Community Planning
 - e. Economic Development Program
 - f. Heritage Protection
 - g. Agricultural Development
 - h. Urban Renewal
 - i. Beautification
 - j. Land Rehabilitation
 - k. Tourism
 - l. Other Regional Planning and Development

- 6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
 - 7. Fiscal Services
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
 - 8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Trade and Industry
 - d. Other Service
 - 9. Taxes Collected for Other Governments
 - 10. Grants:
 - a. Home owner grant equivalents:
 - b. Other grants: **[Note to First Nation: List each grant category and total amount granted]**
 - i. \$
 - ii. \$
 - iii. \$
 - 11. Contingency Amounts
 - 12. Transfers into reserve funds **[Note to First Nation: List each fund and amount to be transferred into the reserve fund in budget year]**
 - a. \$
 - b. \$
 - c. \$
- TOTAL EXPENDITURES** \$
- BALANCE** \$

[Note to First Nation: Total revenues less total expenditures should be zero.]

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: **[Note to First Nation: List each service agreement and the amount payable. These expenditure amounts should be included in the appropriate budget expenditure category above.]**

Note: This Budget includes the two attached Appendices.

APPENDIX A

RESERVE FUND BALANCES

[Note to First Nation: List every reserve fund funded by local revenues. Beginning balance is the first day of the budget year and ending balance is the last day of the budget year.]

1. [Name of reserve fund]

Beginning balance as of January 1, 20__:

\$

Transfers out

i. to local revenue account:

\$

ii. to _____ reserve fund:

\$

Transfers in

i. from local revenue account:

\$

ii. from _____ reserve fund:

\$

Ending balance as of December 31, 20__:

\$

2. [Name of reserve fund]

Beginning balance as of January 1, 20__:

\$

Transfers out

i. to local revenue account:

\$

ii. to _____ reserve fund:

\$

Transfers in

i. from local revenue account:

\$

ii. from _____ reserve fund:

\$

Ending balance as of December 31, 20__:

\$

APPENDIX B

DEVELOPMENT COST CHARGES RESERVE FUNDS

[Note to First Nation: List every DCC reserve fund separately. Beginning balance is the first day of the budget year and ending balance is the last day of the budget year.]

1. [Name of DCC]	
Beginning balance as of January 1, 20__:	\$
Transfers out	
i. to local revenue account:	\$
ii. to _____ DCC reserve fund	\$
Transfers in	
i. DCC revenues to be collected (estimated):	\$
ii. from _____ DCC reserve fund	\$
Ending balance as of December 31, 20__:	\$
2. [Name of DCC]	
Beginning balance as of January 1, 20__:	\$
Transfers out	
i. to local revenue account:	\$
ii. to _____ DCC reserve fund	\$
Transfers in	
i. DCC revenues to be collected (estimated):	\$
ii. from _____ DCC reserve fund	\$
Ending balance as of December 31, 20__:	\$

_____ **FIRST NATION**
ANNUAL RATES LAW, 20__

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;

[Note to First Nation: Choose the first option if you have new assessment and taxation laws under the FSMA; choose the second option if you have section 83 by-laws that have transitioned under the FSMA. Delete the option that you do not use.

B. The Council of the _____ First Nation has enacted **[list Assessment Law, Taxation Law and other property taxation laws enacted by the First Nation]**, respecting taxation for local purposes on reserve; and

B. The Council of the _____ First Nation has enacted **[insert proper citation for assessment and taxation by-laws made under s.83 Indian Act]**, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and]

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

NOW THEREFORE the Council of the _____ First Nation duly enacts as follows:

1. This Law may be cited as the _____ *First Nation Annual Rates Law, 20__*.

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 _____ *First Nation Property Assessment Law, 20__*;

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

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

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

“Taxation Law” means the _____ *First Nation Property Taxation Law, 20__*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 20__ 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 ___ dollars (\$ __), the taxable property shall be taxed at ___ dollars (\$ __) 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 _____ and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the ___ day of _____, 20__, at _____, in the Province of _____.

A quorum of Council consists of _____ (____) members of Council.

[Name]
Chief [please spell out the name]

[Name]
Councillor [please spell out the name]

[Name]
Councillor [please spell out the name]

SCHEDULE**TAX RATES**

[Note to First Nation: Include only those classes applicable to your Province.]

PROPERTY CLASS RATE PER [insert applicable rate presentation]

British Columbia

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

Alberta

Class 1 - Residential

Class 2 - Non-Residential

Class 3 - Farmland

Class 4 - Machinery and Equipment

Saskatchewan

Non-Arable (Range) Land and Improvements

Other Agricultural Land and Improvements

Residential

Multi-Unit Residential

Seasonal Residential

Commercial and Industrial

Elevators

Railway Rights-of-Way and Pipeline

Manitoba

Residential 1

Residential 2

Residential 3: Condominiums and Co-operatives

Farm Property
Pipeline Property
Railway Property
Institutional Property
Designated Recreational Property
Other Property

Ontario

Residential
Multi-Residential
Commercial
Industrial
Pipeline
Farm
Managed Forests
[Optional classes:
New Multi-Residential
Office Building
Shopping Centre
Parking Lots and Vacant Land
Large Industrial
Professional Sports Facility
Resort Condominium]

Quebec

Industrial Immovables
Other Non-Residential Immovables
Immovables Consisting of Six or More Dwellings
Other Residential Immovables
Serviced Vacant Land

New Brunswick

Residential
Non-Residential

Nova Scotia

Residential

Commercial

Resource Property

Prince Edward Island

Non-Commercial

Commercial

Newfoundland & Labrador

Residential

Part Residential

Commercial

Part Commercial

Yukon

Residential

Non-Residential

Agriculture and Grazing

NWT

Class 1 - Commercial

Class 2 - Industrial

Class 3 - Extraction and Processing of Hydrocarbons

Class 4 - Extraction and Processing of Minerals

Class 5 - Pipeline

Class 6 - Electrical, CCTV, Railway, Natural Gas

Class 7 - Residential

Class 8 - Residential Mobile Home

Class 9 - Residential (low-density multi)

Class 10 - Residential (mid-density multi)

Class 11 - Residential (high-density multi)

Class 12 - Non-Profit Institutional

Class 13 - Non-Profit Recreational

Class 14 - Agricultural

Class 15 - Classes 7-11 within 50 km of municipal taxation area with all-season road access

Class 16 - Classes 1-2 within 50 km of municipal taxation area with all-season road access

Nunavut

Class 1 - Commercial

Class 2 - Industrial

Class 3 - Extraction and Processing of Hydrocarbons

Class 4 - Extraction and Processing of Minerals

Class 5 - Pipeline

Class 6 - Electrical, CCTV, Railway, Natural gas

Class 7 - Residential

Class 8 - Residential Mobile Home

Class 9 - Residential (low-density multi)

Class 10 - Residential (mid-density multi)

Class 11 - Residential (high-density multi)

Class 12 - Non-Profit Institutional

Class 13 - Non-Profit Recreational

Class 14 - Agricultural

Class 15 - Classes 7-11 within 50 km of municipal taxation area with all-season road access

Class 16 - Classes 1-2 within 50 km of municipal taxation area with all-season road access

D. The Council has considered the charges imposed by this Law as related to future land use patterns and development, the phasing of works and services, and the provision of park and recreation land;

E. In the opinion of Council, the development cost charges imposed by this Law are related to capital costs attributable to projects included in the _____ First Nation’s [**Note to First Nation: long-term capital plan**]; and

F. The Council 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 _____ First Nation duly enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the _____ *First Nation Development Cost Charges Law, 20__*.

**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;

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

“assist factor” means that percentage of the capital costs of each development cost charge class that will be paid by the First Nation;

“building” means any construction used or intended for supporting or sheltering any use or occupancy and includes a manufactured home;

“capital costs” includes planning, engineering and legal costs directly related to the work for which a capital cost may be incurred, and interest costs incurred by the First Nation that are directly related to the work;

“commercial development” means a development used or intended to be used for the carrying on of any business, including the provision or sale of goods, accommodation, entertainment, meals or services, but excludes an industrial or residential development;

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

- “developer” means a person undertaking a development on the reserve;
- “development” means the subdivision of a parcel or the construction, alteration or extension of a building or structure on the reserve;
- “development cost charge” means an amount levied under subsection 4(2);
- “development cost charge class” means a class of works, or park and recreation land acquisition and improvement, for which development cost charges are levied under this Law;
- “Development Servicing Requirements” means laws, regulations, policies or other lawful requirements or applicable standards for the provision of sewer, water, stormwater and transportation facilities, or park and recreation land acquisition and improvement, in respect of a development, established or applied by the First Nation in respect of development on the reserve;
- “expenditure law” means an expenditure law enacted by Council under paragraph 5(1)(b) of the Act;
- “First Nation” means the _____ First Nation, being a band named in the schedule to the Act;
- “gross floor area” means the combined area of all floors within a building, including any basement or cellar, measured to the inside surface of the exterior walls of the building;
- “gross site area” means the total area of a parcel;
- “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;
- “industrial development” means a development used or intended to be used for manufacturing, production, assembly, testing, warehousing, distribution or storage of products or materials;
- “institutional development” means a building or structure used or intended to be used only on a non-profit basis for cultural, recreational, social, religious, governmental, public hospital or educational purposes, and also includes any building or structure that is serviced with sewer, water or drainage and which is not a residential, commercial or industrial development;
- “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;

“manufactured home park development” means a residential development where spaces and utilities are provided for two (2) or more manufactured homes;

“parcel” means a parcel, block or other defined area of property on the reserve;

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

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

“residential dwelling unit” means a self-contained residential unit, including sleeping, living, cooking and sanitary facilities, designed and used for the accommodation of only one (1) person or family;

“residential (multi-family) development” means a development that results in more than three (3) residential dwelling units on a parcel and includes an apartment, strata property and any other building used for residential living, but does not include a hotel or motel;

“residential (single family) development” means a development comprising single family residential dwelling units;

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

“structure” means a construction of any kind whether fixed to, supported by or sunk into land or water; and

“Taxation Law” means the _____ *First Nation Property Taxation Law, 20__*.

(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

Appointment of Administrator

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

(2) The administrator must administer and enforce this Law and undertake such further duties as specified by Council.

(3) The administrator must establish and maintain a separate development cost charge reserve fund for each development cost charge class under this Law.

(4) The administrator must report annually to Council on the administration of this Law, which report must include, for each development cost charge class,

- (a) the amount of development cost charges received;
- (b) the expenditures from the development cost charge reserve fund;
- (c) the balance in the development cost charge reserve fund account at the start and at the end of each calendar year; and
- (d) any exemptions, credits, rebates or refunds of development cost charges;
- (e) the amount of all outstanding installment payments of development cost charges; and
- (f) a summary of the works completed and the works to be undertaken within each development cost charge class.

(5) The administrator must make available to the public, upon request, the considerations, information and calculations used to determine the development cost charges imposed under this Law, except that information respecting the contemplated acquisition costs and locations of specific properties need not be provided.

PART IV

IMPOSITION OF DEVELOPMENT COST CHARGES

Imposition of Development Cost Charges

4.(1) Where a person has, in compliance with the Development Servicing Requirements, applied to

- (a) construct, alter or extend a building or structure on a parcel and a building permit has been issued, or
- (b) subdivide a parcel and subdivision approval has been received,

the person must pay to the First Nation development cost charges in accordance with this Law.

(2) Those development cost charges set out in Schedule I are hereby imposed on every person who obtains, in respect of a parcel,

- (a) a building permit authorizing the construction, alteration or extension of a building or structure; or
- (b) subdivision approval, where Council requires payment of the development cost charges at that time, in accordance with subsection 8(1).

Exemption from Development Cost Charges

5.(1) As an exception to section 4, no development cost charges are required to be paid where

- (a) the development does not impose any new capital cost burden on the First Nation;
- (b) development cost charges have previously been paid for the same development, unless, as a result of a further development, new capital cost burdens will be imposed on the First Nation;
- (c) the building permit authorizes the construction, alteration or extension of a building or part of a building that is, or will be after construction, alteration or extension, exempt from taxation under the Taxation Law as a place of public worship;
- (d) **[Note to First Nation: This exemption is optional and may be deleted.]** the building permit authorizes the construction, alteration or extension of a building that will, after the construction, alteration or extension,
 - (i) contain less than four (4) self-contained residential dwelling units, and
 - (ii) be put to no use other than the residential use in those dwelling units;
- (e) the value of the work authorized by a building permit does not exceed \$____ **[Note to First Nation: must be not less than \$50,000];** or
- (f) Council has, by resolution, exempted the development from development cost charges, provided that in such cases the First Nation must pay the exempted developer's portion of the costs from general revenue into the appropriate development cost charge reserve funds.

(2) A development is not exempt from payment of applicable development cost charges if the application for development, which might otherwise qualify under paragraphs (1)(d) or (e), relates to a single parcel which, if more fully developed, would allow four (4) or more residential dwelling units, or for which the total value of the work possible would exceed \$____ **[Note to First Nation: Must be the same amount set out in paragraph 1(e)].**

Credits and Rebates

6.(1) If a developer has, with the approval of the First Nation, provided or paid the cost of providing a specific service, outside the boundaries of the parcel being subdivided or built upon, that is included in the calculations used to determine the amount of development cost charges, the cost of the service must be deducted from the development cost charges otherwise owing for that development cost charge class.

(2) Where a service is included in the calculations used to determine the amount of a development cost charge and a developer has, with the approval of a First Nation,

(a) provided that service outside the boundaries of the parcel being subdivided or built upon, and

(b) provided the service to a standard that exceeds the local standard required, the First Nation must offer a development cost charge rebate for the incremental portion of costs beyond the local standard required for that development cost charge class.

Calculation of Development Cost Charges

7.(1) The amount of development cost charges payable in relation to a development must be calculated using the applicable charges and formula set out in Schedule I.

(2) Where a type of development is not identified on Schedule I, the amount of development cost charges to be paid to the First Nation must be equal to the development cost charges that would have been payable for the most comparable type of development, as determined by the administrator.

(3) Where a development contains two (2) or more uses, the development cost charges must be calculated separately for each use within the development and the total amount payable must be the sum of the development cost charges levied for all uses in the development.

(4) Where a building permit relates only to the expansion of an existing development, the development cost charges must be levied only on that portion of the development that expands the existing development.

(5) Where required by the administrator, the developer must provide to the administrator the calculation of the development cost charges payable under this Law, as determined and certified by a professional engineer who is registered and licensed under applicable provincial legislation.

PART V

PAYMENT AND USE OF DEVELOPMENT COST CHARGES

Payment of Development Cost Charges

8.(1) Except as provided in this section, development cost charges levied under this Law must be paid in full to the First Nation at the time of building permit issuance authorizing the construction, alteration or extension of a building or structure as part of the development.

(2) Council may, in its sole discretion, require a developer to pay development cost charges in full at the time of subdivision approval, where the development is not a residential development.

(3) In the case of a phased development, development cost charges must be paid at the time of building permit issuance, or subdivision approval, if subsection (2) applies, in respect of each phase of the development.

(4) On request by a developer, the Council may, in its sole discretion, allow the developer to pay development cost charges in installments, provided that at least one-third ($\frac{1}{3}$) of the development cost charges must be paid at the time of subdivision approval or building permit issuance, one-half ($\frac{1}{2}$) of the balance must be paid within one (1) year of the date of subdivision approval or building permit issuance and the balance must be paid in full within two (2) years of the date of subdivision approval or building permit issuance.

(5) Where a developer pays the development cost charges by installments and fails to pay an installment within any time required for payment, the total balance becomes due and payable immediately.

(6) No interest is payable on the unpaid balance of a development cost charge until it becomes due and payable, but when it does, it is a condition of Council's agreement to allow the developer to pay by installments that interest is payable from the due date until payment is received, at the rate of _____ percent (___ %).

(7) Council may require a developer to provide, at the time of the first installment payment, an irrevocable letter of credit or undertaking from a bank, credit union or a trust company registered under the *Financial Institutions Act* (British Columbia), or a bond of a surety licensed under the *Insurance Act* (British Columbia), or a security duly assigned, which ensures to the satisfaction of Council that upon default the balance of the unpaid development cost charges will be recoverable from the person, the bank, the surety or from the proceeds of the realization of the security, as the case may be.

Management and Use of Development Cost Charges

9.(1) All development cost charges paid to the First Nation under this Law must be deposited in a separate development cost charge reserve fund established for each development cost charge class.

(2) Money in any development cost charge reserve fund, together with interest on it, must be used only for the following:

(a) to pay the capital costs of providing, constructing, altering, improving, replacing or expanding sewer, water, stormwater and transportation facilities that relate directly or indirectly to the development in respect of which the development cost charge was collected;

(b) to pay the capital costs of

(i) acquiring park and recreation land or reclaiming land as park and recreation land, and

(ii) providing park improvements on park and recreation land, including fencing, landscaping, drainage and irrigation, trails, restrooms, changing rooms and playground and playing field infrastructure,

subject to the restriction that the capital costs must relate directly or indirectly

to the development in respect of which the development cost charge was collected; and

(c) to pay the principal of and interest on a debt incurred by a First Nation as a result of an expenditure under paragraphs (a) or (b).

(3) Payments made under subsection (2) must be authorized by an expenditure law.

(4) Moneys in a development cost charge reserve fund that are not immediately required may be invested or reinvested by the administrator 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.

Transfer of Development Cost Charges

10. Council may, in an expenditure law, transfer moneys in a development cost charge reserve fund to another development cost charge reserve fund, where the amount to the credit of a reserve fund is greater than required for the purpose for which the reserve fund was established.

Borrowing from a Development Cost Charge Reserve Fund

11.(1) If money in a development cost charge reserve fund is not currently required for its purpose, and the First Nation has another reserve fund established for a capital purpose, the First Nation may use money in the development cost charge reserve fund for the purpose of the second reserve fund.

(2) Borrowing from a reserve fund under subsection (1) must be authorized by an expenditure law.

(3) If money from one reserve fund is used under subsection (1) for the purposes of another reserve fund, the First Nation must repay to the first reserve fund, no later than the time when the money is needed for the purposes of that reserve fund,

- (a) the amount used; and
- (b) an amount equivalent to the interest that would have been earned on the amount had it remained in the first reserve fund.

(4) Interest paid under paragraph (3)(b) must be 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.

PART VI

REFUNDS OF DEVELOPMENT COST CHARGES

Refund of Development Cost Charges

12.(1) A developer may apply to the administrator for a refund of development cost charges previously paid by the developer in whole or in part when the subdivision is not proceeding or the building permit is cancelled, provided that an application for a refund is made within six (6) months of the developer's abandonment of the subdivision or building permit cancellation, as the case may be, and a new or replacement subdivision application or building permit application has not been received or approved in respect of the parcel.

(2) Upon application under subsection (1), the administrator must determine whether a development cost charge should be refunded and, if so, refund the development cost charge.

PART VII

COMPLAINTS TO ADMINISTRATOR

Complaints to Administrator

13.(1) A developer may, within seven (7) days of receiving from the administrator the amounts of development cost charges payable in respect of a development, make a complaint to the administrator in writing.

(2) A complaint may only be made respecting one or more of the following:

(a) there is an error or omission respecting the calculation of the development cost charges; and

(b) an exemption has been improperly applied.

(3) A complaint must be made in the form set out in Schedule II and delivered to the administrator and must include any reasons in support of the complaint.

(4) Within fourteen (14) days after receipt of a complaint, the administrator must review the matter and attempt to resolve the complaint.

(5) If the administrator concludes that the development cost charges were improperly calculated or levied and the developer is owed a refund, the administrator must correct the error and refund to the developer the excess development cost charges paid.

(6) If the administrator concludes that the development cost charges were improperly calculated or levied and that further amounts are owed by the developer, the developer must pay the balance of the development cost charges owing within ten (10) days of notice from the administrator.

(7) The administrator must provide a report to Council in respect of each complaint received under this section, which report must include the nature of the complaint and the resolution of the complaint, if any.

(8) Where a developer makes a complaint under this Law, the developer may pay the full amount of the development cost charges assessed and such payment will not prejudice the developer's rights in respect of the complaint.

PART VIII

PARK AND RECREATION LAND ACQUISITION

Acquisition of Park and Recreation Land

14.(1) With respect to development cost charges to provide and improve park and recreation land, all or part of the development cost charges may be paid by providing land in accordance with this section.

(2) Land to be provided must

(a) have a location and character acceptable to the First Nation; and

(b) on the day the development cost charge is payable, have a market value that is at least equal to the amount of the development cost charge.

(3) If the developer and the First Nation are not able to agree on the market value, the developer and the First Nation may agree that the market value is to be determined by an appraiser acceptable to the developer and the First Nation.

(4) If the developer and the First Nation are not able to agree on an appraiser, the First Nation may decide to not accept the interest in land in lieu of development cost charges for park and recreation land.

(5) Unless otherwise agreed, the cost of an appraiser must be borne equally by the developer and the First Nation.

(6) If partial payment of a development cost charge for park and recreation land in the form of land is made, the remainder must be paid in accordance with this Law.

(7) Where land is provided under this section, the developer must transfer its interest in the land to the First Nation, at the developer's cost, in the manner directed by the First Nation.

(8) Where park and recreation land is acquired under this section, the First Nation may use interest earned on money in the park and recreation land development cost charge reserve fund to provide for park improvements on the park and recreation land.

PART IX

GENERAL PROVISIONS

Validity

15. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay a development cost charge under this Law be affected by

- (a) an error or omission in a valuation or a determination made by the administrator; or
- (b) a failure of the First Nation or the administrator to do something within the required time.

Notices

16.(1) Where in this Law a notice is required to be given and 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;
- (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.

(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

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

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

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

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

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

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

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the ____ day of _____, 20__, at _____, in the Province of British Columbia.

A quorum of Council consists of _____ (__) members of Council.

[Name]
Chief [please spell out the name]

[Name]
Councillor [please spell out the name]

[Name]
Councillor [please spell out the name]

SCHEDULE I

CALCULATION OF DEVELOPMENT COST CHARGES

[Note to First Nation: This Schedule should set out the development cost charges imposed for each development cost charge class. For each development cost charge class, the schedule should set out the charge per unit for each type of development, the assist factor (if applicable), and any exceptions applicable only to that class. The following wording is an example of wording for a sanitary sewer service development cost charge.

A. Development cost charges for a community sanitary sewer service

1. Development cost charges are payable for community sanitary sewer services as follows:

Type of development	development cost charge
Residential (single family)	\$ ____ [per lot OR dwelling unit OR metre² of parcel area]
Residential (multi-family)	\$ ____ [per dwelling unit OR metre² of gross floor area]
Manufactured home park	\$ ____ per pad space
Commercial	\$ ____ per metre² of gross floor area
Institutional	\$ ____ per metre² of gross floor area
Industrial	\$ ____ per metre² of gross site area

2. The assist factor for a community sanitary sewer system is ____ percent (__%).]

SCHEDULE II

**COMPLAINT TO ADMINISTRATOR RESPECTING
DEVELOPMENT COST CHARGES**

TO: Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation Development Cost Charges Law*, 20__ , I hereby make a complaint respecting the imposition of development cost charges on the development on the following property:

[description of the development/property]

This complaint is based on the following reasons:

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

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

Applicant’s mailing address to which a reply to the complaint is to be sent:

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

LOI SUR LES DÉPENSES ANNUELLES

DE LA PREMIÈRE NATION _____ (20__)

Attendu :

A. qu'en vertu de l'article 5 de la *Loi sur la gestion financière et statistique des premières nations*, le conseil d'une première nation peut prendre des textes législatifs concernant l'imposition de taxes à des fins locales sur les terres de réserve, ainsi que sur les intérêts ou les droits d'occupation, de possession et d'usage sur celles-ci, y compris des textes législatifs autorisant l'engagement des dépenses sur les recettes locales;

[Note à l'intention de la Première Nation : Choisissez la première option si vous avez pris de nouveaux textes législatifs sur l'évaluation et l'imposition foncière en vertu de la LGFSPN; choisissez la seconde option si vous avez des règlements administratifs pris en vertu de l'article 83 qui sont réputés être des textes législatifs dans le cadre de la LGFSPN. Retranchez l'option non retenue.]

B. que le Conseil de la Première Nation _____ a édicté [énumérer la *Loi sur l'évaluation foncière*, la *Loi sur l'imposition foncière* et les autres textes législatifs relatifs à l'imposition foncière édictés par la Première Nation], en ce qui concerne l'imposition de taxes à des fins locales sur les terres de réserve;

B. que le Conseil de la Première Nation _____ a pris [indiquer les titres des règlements administratifs sur l'évaluation et l'imposition foncière pris en vertu de l'article 83 de la *Loi sur les Indiens*], lesquels textes sont réputés être des textes législatifs sur l'imposition foncière pris en vertu de la *Loi sur la gestion financière et statistique des premières nations*, comme le prévoit l'article 145 de cette loi;]

C. que l'article 10 de la *Loi sur la gestion financière et statistique des premières nations* exige que toute première nation qui a pris un texte législatif relatif à l'imposition foncière prenne, au moins une fois par an, un texte législatif établissant le budget relatif aux dépenses sur les recettes locales perçues en vertu de ses lois sur l'imposition foncière,

À ces causes, le Conseil de la Première Nation _____ édicte :

1. Le présent texte législatif peut être cité sous le titre : *Loi sur les dépenses annuelles de la Première Nation _____* (20__).

2. Les définitions qui suivent s'appliquent à la présente loi.

« bien imposable » Bien foncier situé dans une réserve qui est assujetti à l'impôt en vertu d'un texte législatif relatif à l'imposition foncière.

« budget annuel » Le budget figurant à l'annexe de la présente loi, qui fait état des prévisions des recettes locales et des dépenses sur ces recettes pour l'exercice budgétaire.

« Conseil » S'entend du conseil de la Première Nation, au sens de la Loi.

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

« Loi sur l'évaluation foncière » La *Loi sur l'évaluation foncière de la Première Nation* _____ (20____).

« Loi sur l'imposition foncière » La *Loi sur l'imposition foncière de la Première Nation* _____ (20____).

« Première Nation » La Première Nation _____, qui est une bande dont le nom figure à l'annexe de la Loi.

« présente loi » La présente loi sur les dépenses annuelles édictée en vertu de l'alinéa 5(1)*b*) de la Loi.

« recettes locales » Fonds perçus par la Première Nation au titre d'un texte législatif relatif à l'imposition foncière.

« texte législatif relatif à l'imposition foncière » Texte législatif pris par la Première Nation en vertu de l'alinéa 5(1)*a*) de la Loi.

3. Le budget annuel de la Première Nation pour l'exercice débutant le _____ et prenant fin le _____ est présenté à l'annexe de la présente loi.

4. La présente loi autorise les dépenses prévues dans le budget annuel.

5. Les montants des subventions prévues dans le budget annuel sont approuvés à titre de dépenses conformément à la Loi sur l'imposition foncière.

[Note à l'intention de la Première Nation : Retrancher les articles sur les fonds de réserve qui ne s'appliquent pas et renuméroter en conséquence les autres dispositions.]

6. Un fonds de réserve est établi pour **[inscrire le nom du fonds de réserve]**.

7. Les sommes indiquées dans le budget annuel doivent être portées au crédit du fonds de réserve **[inscrire le nom du fonds de réserve]**.

8. La présente loi autorise l'engagement de dépenses sur le fonds de réserve **[inscrire le nom du fonds de réserve]**, selon les montants prévus dans le budget annuel, aux fins suivantes : **[énumérer les fins]**.

9. La présente loi autorise l'affectation de montants pour éventualités, selon les besoins, dans les catégories de dépenses prévues à l'annexe.

10. L'engagement de dépenses sur les recettes locales doit se faire en conformité avec le budget annuel.

11. Malgré l'article 10, le Conseil peut modifier le budget annuel à tout moment en modifiant la présente loi conformément à ses règles de procédure et aux exigences de la Loi.

12. Les termes de la présente loi qui n'y sont pas définis s'entendent au sens de la Loi sur l'évaluation foncière et de la Loi sur l'imposition foncière.

13. Les dispositions de la présente loi exprimées au présent s'appliquent à la situation du moment.

14. La présente loi est censée apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.

15. L'annexe de la présente loi en fait partie intégrante.

16. La présente loi entre en vigueur le jour suivant son agrément par la Commission de la fiscalité des premières nations ou le _____ si cette date est postérieure.

LA PRÉSENTE LOI EST DÛMENT ÉDICTÉE par le Conseil de la Première Nation en ce ____ jour de _____ 20____, à _____, dans la province de _____.

Le quorum du Conseil est constitué de _____ (____) membres du Conseil.

[Nom]

Chef [veuillez inscrire le nom au complet]

[Nom]

Conseiller [veuillez inscrire le nom au complet]

[Nom]

Conseiller [veuillez inscrire le nom au complet]

ANNEXE
BUDGET ANNUEL

[Note à la Première Nation : Supprimer les catégories de recettes et de dépenses qui ne s'appliquent pas.]

RECETTES

1. Recettes locales pour l'exercice en cours :	\$
a. Impôts fonciers	\$
b. Taxes pour la fourniture de services [Note à la Première Nation : Indiquer séparément chaque type de taxe pour les services.]	
i.	\$
ii.	\$
c. Taxes pour les activités commerciales [Note à la Première Nation : Indiquer séparément chaque type de taxe pour les activités commerciales.]	
i.	\$
ii.	\$
2. Recettes provenant des taxes d'aménagement [Note à la Première Nation : Indiquer chaque fonds de catégorie de taxes d'aménagement et le montant prélevé sur celui-ci à dépenser pendant l'exercice budgétaire.]	
i.	\$
ii.	\$
3. Produit des emprunts [Note à la Première Nation : Indiquer séparément chaque source d'emprunts.]	
i.	\$
ii.	\$
4. Excédent accumulé - Report des recettes locales de l'exercice précédent	\$
5. Déficit accumulé - Report des recettes locales de l'exercice précédent	\$
6. Recettes des fonds de réserve [Note à la Première Nation : Indiquer chaque fonds de réserve et le montant prélevé sur celui-ci à dépenser pendant l'exercice budgétaire.]	
i.	\$
ii.	\$
iii.	\$
RECETTES TOTALES	\$

DÉPENSES

1. Dépenses gouvernementales générales
 - a. Exécutif et législatif
 - b. Frais administratifs généraux
 - c. Autres frais gouvernementaux
2. Services de protection
 - a. Police
 - b. Lutte contre les incendies
 - c. Mesures réglementaires
 - d. Autres services de protection
3. Transport
 - a. Rues et chemins
 - b. Dégagement de la neige et de la glace
 - c. Stationnement
 - d. Transport public
 - e. Autre transport
4. Services récréatifs et culturels
 - a. Récréation
 - b. Culture
 - c. Autres services
5. Développement communautaire
 - a. Éducation
 - b. Logement
 - c. Planification et zonage
 - d. Planification communautaire
 - e. Programme de développement économique
 - f. Protection du patrimoine
 - g. Développement agricole
 - h. Renouvellement urbain
 - i. Embellissement
 - j. Réaménagement des terres
 - k. Tourisme
 - l. Autre planification et développement régional

6. Santé environnementale
 - a. Épuration de l'eau et alimentation
 - b. Enlèvement des eaux d'égout et traitement des eaux usées
 - c. Enlèvement et traitement des ordures ménagères
 - d. Autres services environnementaux
 7. Services fiscaux
 - a. Paiements d'intérêts à l'Administration financière des premières nations
 - b. Remboursements de dettes à l'Administration financière des premières nations
 - c. Autres paiements à l'Administration financière des premières nations
 - d. Autres paiements d'intérêts
 - e. Autres frais sur les dettes
 - f. Autres services fiscaux
 - g. Paiements de débentures
 8. Autres services
 - a. Santé
 - b. Programmes sociaux et aide sociale
 - c. Industrie et commerce
 - d. Autres services
 9. Impôts prélevés pour d'autres gouvernements
 10. Subventions :
 - a. Équivalents des subventions aux propriétaires-occupants :
 - b. Autres subventions : **[Note à la Première Nation : Indiquer chaque catégorie de subventions et la somme totale accordée.]**
 - i. \$
 - ii. \$
 - iii. \$
 11. Montants pour éventualités
 12. Transferts dans les fonds de réserve **[Note à la Première Nation : Indiquer chaque fonds de réserve et la somme à y transférer pendant l'exercice budgétaire.]**
 - a. \$
 - b. \$
 - c. \$
- DÉPENSES TOTALES** \$
- SOLDE** \$

[Note à la Première Nation : Les recettes totales moins les dépenses totales doivent être égales à zéro.]

Note : La Première Nation a conclu les ententes de services suivantes avec des tiers fournisseurs de services, et les montants indiqués sont ceux qu'elle doit payer dans le cadre de chaque entente pendant l'exercice budgétaire : **[Note à la Première Nation : Indiquer chaque entente de services et le montant payable. Ces dépenses doivent être comprises dans la catégorie de dépenses applicable mentionnée ci-dessus.]**

Note : Le présent budget comprend les deux appendices ci-joints.

APPENDICE A

SOLDES DES FONDS DE RÉSERVE

[Note à la Première Nation : Indiquer chaque fonds de réserve financé par les recettes locales. Le solde d'ouverture est établi au premier jour de l'exercice budgétaire et le solde de clôture au dernier jour de l'exercice budgétaire.]

1. [Nom du fonds de réserve]

Solde d'ouverture au 1^{er} janvier 20__ : \$

Transferts vers

i. le compte de recettes locales : \$

ii. le fonds de réserve _____ : \$

Transferts provenant

i. du compte de recettes locales : \$

ii. du fonds de réserve _____ : \$

Solde de clôture au 31 décembre 20__ :

2. [Nom du fonds de réserve]

Solde d'ouverture au 1^{er} janvier 20__ : \$

Transferts vers

i. le compte de recettes locales : \$

ii. le fonds de réserve _____ : \$

Transferts provenant

i. du compte de recettes locales : \$

ii. du fonds de réserve _____ : \$

Solde de clôture au 31 décembre 20__ : \$

APPENDICE B**FONDS DE RÉSERVE DE TAXES D'AMÉNAGEMENT**

[Note à la Première Nation : Indiquer séparément chaque fonds de réserve de taxes d'aménagement. Le solde d'ouverture est établi au premier jour de l'exercice budgétaire et le solde de clôture au dernier jour de l'exercice budgétaire.]

1. [Nom du fonds de réserve de taxes d'aménagement]	
Solde d'ouverture au 1 ^{er} janvier 20__ :	\$
Transferts vers	
i. le compte de recettes locales :	\$
ii. le compte de réserve de taxes d'aménagement _____ :	\$
Transferts provenant	
i. des recettes de taxes d'aménagement à percevoir (estimation) :	\$
ii. du compte de réserve de taxes d'aménagement _____ :	\$
Solde de clôture au 31 décembre 20__ :	\$
2. [Nom du fonds de réserve de taxes d'aménagement]	
Solde d'ouverture au 1 ^{er} janvier 20__ :	\$
Transferts vers	
i. le compte de recettes locales :	\$
ii. le compte de réserve de taxes d'aménagement _____ :	\$
Transferts provenant	
i. des recettes de taxes d'aménagement à percevoir (estimation) :	\$
ii. du compte de réserve de taxes d'aménagement _____ :	\$
Solde de clôture au 31 décembre 20__ :	\$

LOI SUR LES TAUX ANNUELS

DE LA PREMIÈRE NATION _____ (20____)

Attendu :

A. qu'en vertu de l'article 5 de la *Loi sur la gestion financière et statistique des premières nations*, le conseil d'une première nation peut prendre des textes législatifs concernant l'imposition de taxes à des fins locales sur les terres de réserve, ainsi que sur les intérêts ou les droits d'occupation, de possession et d'usage sur celles-ci, y compris des textes législatifs visant à fixer des taux d'imposition applicables à la valeur imposable de ces terres, intérêts et droits;

[Note à l'intention de la Première Nation : Choisissez la première option si vous avez pris de nouveaux textes législatifs sur l'évaluation et l'imposition foncière en vertu de la LGFSPN; choisissez la seconde option si vous avez des règlements administratifs pris en vertu de l'article 83 qui sont réputés être des textes législatifs dans le cadre de la LGFSPN. Retranchez l'option non retenue.]

B. que le Conseil de la Première Nation _____ a édicté **[énumérer la Loi sur l'évaluation foncière, la Loi sur l'imposition foncière et les autres textes législatifs relatifs à l'imposition foncière édictés par la Première Nation]**, en ce qui concerne l'imposition de taxes à des fins locales sur les terres de réserve;

B. que le Conseil de la Première Nation _____ a pris **[indiquer les titres des règlements administratifs sur l'évaluation et l'imposition foncière pris en vertu de l'article 83 de la Loi sur les Indiens]**, lesquels textes sont réputés être des textes législatifs sur l'imposition foncière pris en vertu de la *Loi sur la gestion financière et statistique des premières nations*, comme le prévoit l'article 145 de cette loi;]

C. que l'article 10 de la *Loi sur la gestion financière et statistique des premières nations* exige que toute première nation qui a pris un texte législatif relatif à l'imposition foncière prenne, au moins une fois par an, un texte législatif fixant le taux d'imposition applicable à la valeur imposable de chaque catégorie de terres, d'intérêts ou de droits sur la réserve,

À ces causes, le Conseil de la Première Nation _____ édicte :

1. Le présent texte législatif peut être cité sous le titre : *Loi sur les taux annuels de la Première Nation _____ (20____)*.

2. Les définitions qui suivent s'appliquent à la présente loi.

« bien imposable » Bien foncier situé dans une réserve qui est assujetti à l'impôt en vertu d'un texte législatif relatif à l'imposition foncière.

« 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.

« Loi sur l'évaluation foncière » La *Loi sur l'évaluation foncière de la Première Nation* _____ (20____).

« Loi sur l'imposition foncière » La *Loi sur l'imposition foncière de la Première Nation* _____ (20____).

« Première Nation » La Première Nation _____, qui est une bande dont le nom figure à l'annexe de la Loi.

« texte législatif relatif à l'imposition foncière » Texte législatif pris par la Première Nation en vertu de l'alinéa 5(1)a) de la Loi.

3. Le montant des impôts à prélever en vertu de la Loi sur l'imposition foncière pour l'année d'imposition 20__ est établi par l'application des taux prévus à l'annexe à la valeur imposable de tous les biens imposables compris dans chaque catégorie de biens fonciers.

4. Malgré l'article 3, si le montant de l'impôt à prélever sur un bien imposable dans une année d'imposition est inférieur à _____ dollars (_____ \$), l'impôt sur ce bien est établi à _____ dollars (_____ \$) pour cette année d'imposition.

5. Malgré les autres dispositions de la présente loi, si le Conseil de gestion financière des premières nations (CGF) donne avis au Conseil de la Première Nation, conformément à la Loi, qu'il est nécessaire qu'une tierce partie prenne en charge la gestion des recettes perçues en vertu de la présente loi, le Conseil autorise le CGF à agir à titre de mandataire de la Première Nation pour remplir les attributions et les obligations du Conseil prévues dans la présente loi et la Loi.

6. Les termes de la présente loi qui n'y sont pas définis s'entendent au sens de la Loi sur l'évaluation foncière et de la Loi sur l'imposition foncière.

7. Les dispositions de la présente loi exprimées au présent s'appliquent à la situation du moment.

8. La présente loi est censée apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.

9. L'annexe de la présente loi en fait partie intégrante.

10. La présente loi entre en vigueur le jour suivant son agrément par la Commission de la fiscalité des premières nations ou le _____ si cette date est postérieure.

LA PRÉSENTE LOI EST DÛMENT ÉDICTÉE par le Conseil de la Première Nation en ce _____ jour de _____ 20____, à _____, dans la province de _____.

Le quorum du Conseil est constitué de _____ (_____) membres du Conseil.

[Nom]

Chef [veuillez inscrire le nom au complet]

[Nom]

Conseiller [veuillez inscrire le nom au
complet]

[Nom]

Conseiller [veuillez inscrire le nom au
complet]

Propriété agricole
Propriété de pipeline
Propriété ferroviaire
Propriété institutionnelle
Propriété récréative désignée
Autres propriétés

Ontario

Résidentiel
Résidentiel plusieurs unités
Commercial
Industriel
Pipeline
Agricole
Forêts gérées
[Catégories facultatives :
Résidentiel à plusieurs unités neuves
Édifice à bureaux
Centre commercial
Parcs de stationnements et terrains vacants
Industrie lourde
Installations de sports professionnels
Condominiums de villégiature]

Québec

Immobilier industriel
Autre immobilier non résidentiel
Immobilier consistant en six habitations ou plus
Autre immobilier résidentiel
Terrains vacants avec services

Nouveau-Brunswick

Résidentiel
Non résidentiel

Nouvelle-Écosse

Résidentiel

Commercial

Ressources

Île-du-Prince-Édouard

Non commercial

Commercial

Terre-Neuve-et-Labrador

Résidentiel

Partiellement résidentiel

Commercial

Partiellement commercial

Yukon

Résidentiel

Non résidentiel

Agriculture et pâturages

Territoires du Nord-Ouest

Catégorie 1 - Commercial

Catégorie 2 - Industriel

Catégorie 3 - Extraction et transformation des hydrocarbures

Catégorie 4 - Extraction et transformation des minéraux

Catégorie 5 - Pipeline

Catégorie 6 - Électricité, télécommunications, chemins de fer, gaz naturel

Catégorie 7 - Résidentiel

Catégorie 8 - Résidentiel maison mobile

Catégorie 9 - Résidentiel (faible densité multi)

Catégorie 10 - Résidentiel (densité moyenne multi)

Catégorie 11 - Résidentiel (haute densité multi)

Catégorie 12 - Institutionnel sans but lucratif

Catégorie 13 - Récréatif sans but lucratif

Catégorie 14 - Agricole

Catégorie 15 - Catégories 7-11 à 50 km ou moins d'une zone de taxation municipale avec accès routier toutes saisons

Catégorie 16 - Catégories 1-2 à 50 km ou moins d'une zone de taxation municipale avec accès routier toutes saisons

Nunavut

Catégorie 1 - Commercial

Catégorie 2 - Industriel

Catégorie 3 - Extraction et transformation des hydrocarbures

Catégorie 4 - Extraction et transformation des minéraux

Catégorie 5 - Pipeline

Catégorie 6 - Électricité, télécommunications, chemins de fer, gaz naturel

Catégorie 7 - Résidentiel

Catégorie 8 - Résidentiel maison mobile

Catégorie 9 - Résidentiel (faible densité multi)

Catégorie 10 - Résidentiel (densité moyenne multi)

Catégorie 11 - Résidentiel (haute densité multi)

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Catégorie 13 - Récréatif sans but lucratif

Catégorie 14 - Agricole

Catégorie 15 - Catégories 7-11 à 50 km ou moins d'une zone de taxation municipale avec accès routier toutes saisons

Catégorie 16 - Catégories 1-2 à 50 km ou moins d'une zone de taxation municipale avec accès routier toutes saisons

**LOI SUR LES TAXES D'AMÉNAGEMENT DE LA
PREMIÈRE NATION _____ (20__)**

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Attendu :

A. qu'en vertu de l'article 5 de la *Loi sur la gestion financière et statistique des premières nations*, le conseil d'une première nation peut prendre des textes législatifs concernant l'imposition de taxes à des fins locales sur les terres de réserve, ainsi que sur les intérêts ou les droits d'occupation, de possession et d'usage sur celles-ci, y compris l'imposition de taxes d'aménagement à l'égard des terres de réserve;

B. que le Conseil de la Première Nation _____ estime qu'il est dans l'intérêt de la Première Nation de prendre un texte législatif sur l'imposition de taxes d'aménagement afin de l'aider à payer les dépenses en immobilisations occasionnées par la mise en place, la construction, la modification ou l'agrandissement [**Note à la Première Nation : Indiquer les types d'ouvrages visés par la présente loi : réseaux d'alimentation en eau, d'égouts sanitaires et d'égouts d'eaux pluviales et installations de transport, aménagement et amélioration de parcs et d'aires récréatives**], en vue de desservir, directement ou indirectement, l'aménagement à l'égard duquel ces taxes sont imposées;

C. que le Conseil a déterminé que les taxes d'aménagement imposées par la présente loi :

- a) ne sont pas excessives par rapport aux dépenses en immobilisations que représentent les normes de service en vigueur dans les territoires adjacents à la réserve;
- b) ne décourageront pas les aménagements dans la réserve;

c) ne décourageront pas la construction de logements à prix raisonnable ou l'offre de terrains viabilisés à prix raisonnable dans la réserve;

D. que le Conseil estime que les taxes d'aménagement imposées par la présente loi tiennent compte des tendances futures d'utilisation du sol et des aménagements futurs, de la mise en place par phases d'ouvrages et de services ainsi que de l'aménagement de parcs et d'aires récréatives;

E. que le Conseil est d'avis que les taxes d'aménagement imposées par la présente loi se rapportent aux dépenses en immobilisations attribuables aux projets indiqués dans le [**Note à la Première Nation : plan d'immobilisations à long terme**] de la Première Nation _____;

F. que le Conseil a donné avis de la présente loi et pris en compte toutes les observations qu'il a reçues, conformément aux exigences de la *Loi sur la gestion financière et statistique des premières nations*,

À ces causes, le Conseil de la Première Nation _____ édicte :

PARTIE I

TITRE

Titre

1. Le présent texte législatif peut être cité sous le titre : *Loi sur les taxes d'aménagement de la Première Nation _____ (20__)*.

PARTIE II

DÉFINITIONS ET RENVOIS

Définitions et renvois

2.(1) Les définitions qui suivent s'appliquent à la présente loi.

« administrateur » La personne chargée de l'application de la présente loi qui est nommée par le Conseil en vertu du paragraphe 3(1).

« aire de plancher » Surface de plancher totale de tous les étages d'un bâtiment, y compris le sous-sol ou la cave, mesurée jusqu'à la face interne des murs extérieurs du bâtiment.

« amélioration » Tout bâtiment, installation fixe, structure ou élément semblable construit, posé ou fixé sur ou dans le sol, dans l'eau au-dessus du sol ou sur ou dans une autre amélioration; s'entend en outre d'une maison préfabriquée.

« aménagement » Le lotissement d'une parcelle ou la construction, la transformation ou l'agrandissement d'un bâtiment ou d'une structure sur la réserve.

« aménagement commercial » Aménagement servant ou destiné à servir à l'exploitation d'une entreprise, y compris la fourniture ou la vente de marchandises, de moyens d'hébergement, de divertissements, de repas ou de

services. Sont exclus de la présente définition les aménagements industriels et les aménagements résidentiels.

- « aménagement d'un parc de maisons préfabriquées » Aménagement résidentiel dans lequel des emplacements et des services d'utilité publique sont fournis pour au moins deux (2) maisons préfabriquées.
- « aménagement industriel » Aménagement servant ou destiné à servir à la fabrication, à la production, au montage, à la mise à l'essai, à l'entreposage, à la distribution ou au stockage de produits ou de matériaux.
- « aménagement institutionnel » Bâtiment ou structure servant ou destiné à servir uniquement, à titre non lucratif, à des fins culturelles, récréatives, sociales, religieuses, gouvernementales ou éducatives ou aux fins d'un hôpital public. Est compris dans la présente définition tout bâtiment ou structure qui est raccordé aux réseaux d'égouts, d'alimentation en eau ou de drainage et qui n'est pas un aménagement résidentiel, commercial ou industriel.
- « aménagement résidentiel multifamilial » Aménagement qui donne lieu à plus de trois (3) logements résidentiels sur une parcelle, y compris un appartement, un immeuble en copropriété et tout autre bâtiment utilisé comme résidence. Sont exclus de la présente définition les hôtels et les motels.
- « aménagement résidentiel unifamilial » Aménagement qui consiste en des logements résidentiels unifamiliaux.
- « aménageur foncier » Personne qui entreprend un aménagement sur la réserve.
- « bâtiment » Toute construction utilisée ou occupée ou destinée à être utilisée ou occupée pour abriter ou recevoir des personnes, des animaux ou des choses, y compris une maison préfabriquée.
- « catégorie de taxes d'aménagement » Catégorie d'ouvrages, ou acquisition et amélioration de parcs et d'aires récréatives, à l'égard desquelles des taxes d'aménagement sont imposées en vertu de la présente loi.
- « Conseil » S'entend du conseil de la Première Nation, au sens de la Loi.
- « dépenses en immobilisations » S'entend notamment des dépenses de planification et d'ingénierie et des frais juridiques directement liés à l'ouvrage pour lequel une dépense en immobilisations peut être engagée, ainsi que des frais d'intérêts engagés par la Première Nation qui sont directement liés à l'ouvrage.
- « exigences relatives à la viabilisation des aménagements » Textes législatifs, règlements, politiques ou autres exigences légitimes ou normes applicables régissant la mise en place des réseaux d'alimentation en eau, d'égouts sanitaires et d'égouts d'eaux pluviales et des installations de transport ainsi que l'acquisition et l'amélioration de parcs et d'aires récréatives, à l'égard d'un aménagement, qui sont pris, établis ou appliqués par la Première Nation relativement aux aménagements effectués sur la réserve.

- « facteur d'assistance » Le pourcentage des dépenses en immobilisations pour chaque catégorie de taxes d'aménagement qui sera payé par la Première Nation.
- « intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans la 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.
- « logement résidentiel » Habitation autonome conçue pour servir et servant de résidence à une (1) seule personne ou famille, qui comporte des installations pour vivre, préparer et consommer des repas et dormir ainsi que des installations sanitaires.
- « 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.
- « loi sur les dépenses » Texte législatif sur les dépenses édicté par le Conseil en vertu de l'alinéa 5(1)b) de la Loi.
- « Loi sur l'imposition foncière » La *Loi sur l'imposition foncière de la Première Nation* _____ (20__).
- « maison préfabriquée » Structure – qu'elle soit ou non ordinairement munie de roues – conçue, construite ou fabriquée pour :
- a) être déplacée d'un lieu à un autre, par remorquage ou par transport;
 - b) fournir, selon le cas :
 - (i) une habitation ou un local d'habitation,
 - (ii) un bureau ou des locaux d'affaires,
 - (iii) de l'hébergement à toute autre fin,
 - (iv) un abri pour la machinerie ou tout autre équipement,
 - (v) un atelier ou des installations d'entreposage, de réparation, de construction ou de fabrication.
- « parcelle » Parcelle, bloc ou autre étendue délimitée d'un bien foncier situé dans la réserve.
- « personne » S'entend notamment d'une société de personnes, d'un consortium, d'une association, d'une personne morale ou du représentant personnel ou autre représentant légal d'une personne.
- « Première Nation » La Première Nation _____, qui est une bande dont le nom figure à l'annexe de la Loi.
- « réserve » Toute terre réservée à l'usage et au profit de la 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.

« structure » Construction de tout genre, qu'elle soit fixée au sol, posée sur le sol ou enfoncée dans le sol ou l'eau.

« superficie brute du site » La superficie totale d'une parcelle.

« taxe d'aménagement » Montant imposé en vertu du paragraphe 4(2).

(2) Dans la présente loi, le renvoi à une partie (p. ex. la partie I), un article (p. ex. l'article 1), un paragraphe (p. ex. le paragraphe 2(1)), un alinéa (p. ex. l'alinéa 3(4)a)) ou une annexe (p. ex. l'annexe I) constitue, sauf indication contraire, un renvoi à la partie, à l'article, au paragraphe, à l'alinéa ou à l'annexe de la présente loi.

PARTIE III

ADMINISTRATION

Nomination de l'administrateur

3.(1) Le Conseil nomme, par résolution, un administrateur chargé de l'application et du contrôle d'application de la présente loi aux conditions énoncées dans la résolution.

(2) L'administrateur voit à l'application et au contrôle d'application de la présente loi et exerce les autres fonctions assignées par le Conseil.

(3) L'administrateur établit et maintient un fonds de réserve de taxes d'aménagement distinct pour chaque catégorie de taxes d'aménagement visée par la présente loi.

(4) L'administrateur présente au Conseil un rapport annuel sur l'application de la présente loi, qui contient notamment les renseignements suivants à l'égard de chaque catégorie de taxes d'aménagement :

- a) le montant des taxes d'aménagement reçues;
- b) les dépenses faites sur le fonds de réserve de taxes d'aménagement;
- c) le solde du compte du fonds de réserve de taxes d'aménagement au début et à la fin de chaque année civile;
- d) les exemptions, les crédits, les remises et les remboursements de taxes d'aménagement, s'il y a lieu;
- e) le montant de tous les versements échelonnés de taxes d'aménagement qui sont en souffrance;
- f) un sommaire des ouvrages achevés et des ouvrages projetés dans chaque catégorie de taxes d'aménagement.

(5) L'administrateur met à la disposition du public, sur demande, les facteurs pertinents, les renseignements et les formules utilisés pour le calcul des

taxes d'aménagement imposées en vertu de la présente loi, à l'exception des renseignements concernant le coût d'acquisition projeté et l'emplacement de certains biens fonciers, qui n'ont pas à être divulgués.

PARTIE IV

IMPOSITION DES TAXES D'AMÉNAGEMENT

Imposition des taxes d'aménagement

4.(1) Est tenue de payer des taxes d'aménagement à la Première Nation conformément à la présente loi toute personne qui, en conformité avec les exigences relatives à la viabilisation des aménagements, a présenté :

- a) soit une demande de construction, de transformation ou d'agrandissement d'un bâtiment ou d'une structure sur une parcelle et s'est vu délivrer un permis de construire;
- b) soit une demande de lotissement d'une parcelle et a obtenu l'approbation du lotissement.

(2) Les taxes d'aménagement établies à l'annexe I sont imposées à toute personne qui obtient, à l'égard d'une parcelle :

- a) soit un permis de construire autorisant la construction, la transformation ou l'agrandissement d'un bâtiment ou d'une structure;
- b) soit l'approbation du lotissement, si le Conseil exige le paiement des taxes d'aménagement à ce moment, conformément au paragraphe 8(1).

Exemptions de taxes d'aménagement

5.(1) À titre d'exception à l'article 4, aucune taxe d'aménagement n'est exigée lorsque, selon le cas :

- a) l'aménagement n'entraîne pas de nouvelles dépenses en immobilisations pour la Première Nation;
- b) des taxes d'aménagement ont déjà été payées pour le même aménagement, sauf si, en raison d'un aménagement supplémentaire, de nouvelles dépenses en immobilisations seront occasionnées à la Première Nation;
- c) le permis de construire autorise la construction, la transformation ou l'agrandissement d'un bâtiment ou d'une partie de bâtiment qui est – ou qui sera au terme de la construction, de la transformation ou de l'agrandissement – exempté de l'impôt foncier en tant que lieu de culte public en vertu de la Loi sur l'imposition foncière;
- d) [**Note à la Première Nation : La présente exemption est facultative et peut être supprimée.**] le permis de construire autorise la construction, la transformation ou l'agrandissement d'un bâtiment qui, au terme de la construction, de la transformation ou de l'agrandissement :

- (i) comprendra moins de quatre (4) logements résidentiels autonomes,
 - (ii) servira exclusivement à des fins résidentielles dans ces logements;
- e) la valeur des travaux autorisés par le permis de construire ne dépasse pas _____ \$ [**Note à la Première Nation : Ce montant doit être d'au moins 50 000 \$**];
- f) le Conseil a, par résolution, exempté l'aménagement des taxes d'aménagement, auquel cas la Première Nation doit verser dans le fonds de réserve de taxes d'aménagement applicable le montant, prélevé sur les recettes générales, qui représente la part de l'aménageur foncier bénéficiant de l'exemption.

(2) Un aménagement n'est pas exempté du paiement des taxes d'aménagement applicables si la demande s'y rapportant qui pourrait autrement ouvrir droit à une exemption au titre des alinéas (1)d) ou e) vise une seule parcelle qui, si elle était aménagée davantage, permettrait d'avoir quatre logements résidentiels ou plus ou porterait la valeur totale des travaux possibles à plus de _____ \$ [**Note à la Première Nation : Il doit s'agir du même montant prévu à l'alinéa (1)e)**].

Crédits et remises

6.(1) Si l'aménageur foncier, avec l'autorisation de la Première Nation, a fourni un service particulier à l'extérieur des limites de la parcelle faisant l'objet du lotissement ou de la construction, ou a payé le coût de la prestation d'un tel service, et que ce service est compris dans le calcul des taxes d'aménagement, le coût du service supporté par lui est déduit des taxes d'aménagement autrement payables à l'égard de la catégorie de taxes d'aménagement visée.

(2) Lorsqu'un service est compris dans le calcul des taxes d'aménagement et que l'aménageur foncier a, avec l'autorisation de la Première Nation, fourni ce service à l'extérieur des limites de la parcelle faisant l'objet du lotissement ou de la construction, à un niveau qui dépasse le niveau de service local requis, la Première Nation lui accorde une remise des taxes d'aménagement pour les coûts supplémentaires entraînés par le dépassement du niveau de service local, à l'égard de la catégorie de taxes d'aménagement visée.

Calcul des taxes d'aménagement

7.(1) Le montant des taxes d'aménagement payables à l'égard d'un aménagement est calculé à l'aide des formules et des montants applicables prévus à l'annexe I.

(2) Dans le cas d'un type d'aménagement qui n'est pas mentionné à l'annexe I, le montant des taxes d'aménagement à payer à la Première Nation est égal aux taxes d'aménagement qui seraient payables pour le type d'aménagement le plus comparable, déterminé par l'administrateur.

(3) Dans le cas d'un aménagement comportant deux (2) ou plusieurs utilisations, les taxes d'aménagement sont calculées séparément pour chacune de ces utilisations et le montant total à payer est égal à la somme des taxes d'aménagement imposées pour l'ensemble des utilisations de l'aménagement.

(4) Dans les cas où un permis de construire vise uniquement l'agrandissement d'un aménagement existant, les taxes d'aménagement ne sont imposées que sur la partie de l'aménagement qui sert à agrandir l'aménagement existant.

(5) Sur demande de l'administrateur, l'aménageur foncier doit lui remettre le détail du calcul des taxes d'aménagement payables aux termes de la présente loi, établi et certifié par un ingénieur agréé qui est titulaire d'un permis délivré en vertu des lois provinciales applicables.

PARTIE V

PAIEMENT ET UTILISATION DES TAXES D'AMÉNAGEMENT

Paiement des taxes d'aménagement

8.(1) Sauf disposition contraire du présent article, les taxes d'aménagement imposées en vertu de la présente loi doivent être payées intégralement à la Première Nation au moment la délivrance du permis de construire autorisant la construction, la transformation ou l'agrandissement d'un bâtiment ou d'une structure faisant partie de l'aménagement.

(2) Le Conseil peut, à son entière discrétion, exiger que l'aménageur foncier paie la totalité des taxes d'aménagement au moment de l'approbation du lotissement, si l'aménagement n'est pas un aménagement résidentiel.

(3) Dans le cas d'un aménagement effectué par phases, les taxes d'aménagement doivent être payées au moment de la délivrance du permis de construire – ou au moment de l'approbation du lotissement si le paragraphe (2) s'applique – à l'égard de chaque phase de l'aménagement.

(4) Sur demande de l'aménageur foncier, le Conseil peut, à son entière discrétion, lui permettre de payer les taxes d'aménagement par versements échelonnés, pourvu qu'au moins un tiers ($\frac{1}{3}$) des taxes d'aménagement soient payées au moment de l'approbation du lotissement ou de la délivrance du permis de construire, que la moitié ($\frac{1}{2}$) du solde soit payée dans l'année qui suit la date d'approbation du lotissement ou la date de délivrance du permis de construire, et que le reliquat soit payé intégralement dans les deux (2) ans suivant la date d'approbation du lotissement ou la date de délivrance du permis de construire.

(5) Lorsque l'aménageur foncier paie les taxes d'aménagement par versements échelonnés et qu'il ne fait pas un versement dans le délai prévu, le solde intégral des taxes d'aménagement devient exigible immédiatement.

(6) Aucun intérêt n'est payable sur le solde impayé des taxes d'aménagement jusqu'à ce que celui-ci devienne exigible; à compter de ce moment, l'autorisation de payer par

versements échelonnés que le Conseil a accordée à l'aménageur foncier est subordonnée à la condition que des intérêts soient payables à compter de la date d'exigibilité jusqu'à la date de réception du paiement, au taux de _____ pour cent (___ %).

(7) Le Conseil peut exiger que l'aménageur foncier fournisse, au moment du premier versement, une lettre de crédit irrévocable ou un engagement d'une banque, d'une coopérative d'épargne et de crédit ou d'une société de fiducie enregistrée sous le régime de la loi intitulée *Financial Institutions Act* de la Colombie-Britannique, un cautionnement d'une caution titulaire d'une licence délivrée en vertu de la loi intitulée *Insurance Act* de la Colombie-Britannique ou une garantie dûment cédée, qui, de l'avis du Conseil, assurera en cas de défaut de paiement le recouvrement du solde impayé des taxes d'aménagement auprès de la personne, de la banque ou de la caution, ou sur le produit de la réalisation de la garantie, selon le cas.

Gestion et utilisation des taxes d'aménagement

9.(1) Les taxes d'aménagement payées à la Première Nation aux termes de la présente loi sont déposées dans un fonds de réserve distinct établi pour chaque catégorie de taxes d'aménagement.

(2) Les sommes déposées dans un compte de réserve de taxes d'aménagement ainsi que les intérêts qu'elles rapportent ne peuvent être utilisés qu'aux fins suivantes :

- a) payer les dépenses en immobilisations engagées pour fournir, construire, modifier, améliorer, remplacer ou agrandir les réseaux d'alimentation en eau, d'égouts sanitaires et d'égouts d'eaux pluviales et les installations de transport qui se rapportent directement ou indirectement à l'aménagement à l'égard duquel les taxes d'aménagement ont été perçues;
- b) payer les dépenses en immobilisations engagées aux fins ci-après, pourvu qu'elles se rapportent directement ou indirectement à l'aménagement à l'égard duquel les taxes d'aménagement ont été perçues :
 - (i) l'acquisition de parcs et d'aires récréatives ou la remise en état de terres en tant que parcs et aires récréatives,
 - (ii) la mise en place d'améliorations de parc dans les parcs et les aires récréatives, y compris des clôtures, l'aménagement paysager, le drainage et l'irrigation, des sentiers, des toilettes publiques, des cabines et l'infrastructure destinée aux terrains de jeu et aux terrains de sport;
- c) payer le capital et les intérêts sur la dette contractée par la Première Nation en raison des dépenses visées aux alinéas a) ou b).

(3) Les paiements faits en vertu du paragraphe (2) doivent être autorisés par une loi sur les dépenses.

(4) Les sommes d'un fonds de réserve de taxes d'aménagement qui ne sont pas immédiatement nécessaires ne peuvent être investies ou réinvesties par l'administrateur que dans l'un ou plusieurs des placements suivants :

- a) les titres émis par le Canada ou une province;
- b) les titres garantis, quant au capital et aux intérêts, par le Canada ou une province;
- c) les titres émis par une administration financière municipale ou l'Administration financière des premières nations;
- d) les placements garantis par une banque, une société de fiducie ou une coopérative d'épargne et de crédit;
- e) les dépôts auprès d'une banque ou d'une société de fiducie établie au Canada ou les titres non participatifs ou les parts sociales d'une coopérative d'épargne et de crédit.

Transfert de taxes d'aménagements

10. Le Conseil peut, dans une loi sur les dépenses, transférer des sommes d'un fonds de réserve de taxes d'aménagement à un autre si le solde créditeur du fonds de réserve est supérieur au montant nécessaire pour les fins auxquelles ce fonds a été établi.

Emprunts sur un fonds de réserve de taxes d'aménagement

11.(1) Si des sommes d'un fonds de réserve de taxes d'aménagement ne sont pas immédiatement nécessaires aux fins de ce fonds et que la Première Nation dispose d'un autre fonds de réserve établi pour les immobilisations, elle peut utiliser les sommes du fonds de réserve de taxes d'aménagement aux fins de l'autre fonds de réserve.

(2) Les emprunts sur un fonds de réserve de taxes d'aménagement visés au paragraphe (1) doivent être autorisés par une loi sur les dépenses.

(3) Si une somme d'un fonds de réserve est utilisée conformément au paragraphe (1) aux fins d'un autre fonds de réserve, la Première Nation rembourse au premier fonds de réserve, au plus tard à la date où la somme est requise aux fins de celui-ci :

- a) d'une part, la somme empruntée;
- b) d'autre part, le montant représentant les intérêts qu'aurait rapportés cette somme si elle était demeurée dans le premier fonds de réserve.

(4) Les intérêts visés à l'alinéa (3)b) doivent être d'un taux égal ou supérieur au taux préférentiel fixé périodiquement par la banque principale de la Première Nation.

PARTIE VI

REMBOURSEMENT DES TAXES D'AMÉNAGEMENT

Remboursement des taxes d'aménagement

12.(1) L'aménageur foncier peut demander à l'administrateur un remboursement des taxes d'aménagement qu'il a déjà payées en totalité ou en partie

dans les cas où le lotissement est abandonné ou le permis de construire annulé, pourvu qu'il présente sa demande de remboursement dans les six (6) mois suivant son abandon du lotissement ou l'annulation du permis de construire, selon le cas, et qu'une nouvelle ou une autre demande de lotissement ou de permis de construire ne soit pas reçue ni approuvée à l'égard de la parcelle.

(2) Sur réception de la demande visée au paragraphe (1), l'administrateur détermine s'il y a lieu d'accorder un remboursement des taxes d'aménagement et, le cas échéant, accorde ce remboursement.

PARTIE VII

DÉPÔT DE PLAINTES AUPRÈS DE L'ADMINISTRATEUR

Plainte déposée auprès de l'administrateur

13.(1) L'aménageur foncier peut, dans les sept (7) jours après avoir reçu de l'administrateur le relevé des taxes d'aménagement à payer à l'égard d'un aménagement, déposer une plainte par écrit auprès de celui-ci.

(2) Une plainte ne peut être déposée que pour l'un ou plusieurs des motifs suivants :

- a) une erreur ou une omission commise dans le calcul des taxes d'aménagement;
- b) l'application incorrecte d'une exemption.

(3) La plainte, remise à l'administrateur, doit être rédigée sur le formulaire figurant à l'annexe II et faire état des motifs sur lesquels elle est fondée.

(4) Dans les quatorze (14) jours suivant la réception de la plainte, l'administrateur procède à l'examen de celle-ci et tente de la régler.

(5) Si l'administrateur conclut que les taxes d'aménagement ont été incorrectement calculées ou imposées et que l'aménageur foncier a droit à un remboursement, il corrige l'erreur et rembourse à celui-ci les taxes d'aménagement payées en trop.

(6) Si l'administrateur conclut que les taxes d'aménagement ont été incorrectement calculées ou imposées et que l'aménageur foncier doit des montants additionnels, ce dernier doit payer le solde des taxes d'aménagement exigibles dans les dix (10) jours suivant la réception de l'avis de l'administrateur.

(7) L'administrateur présente au Conseil un rapport sur chaque plainte reçue au titre du présent article, dans lequel il fait état de la nature de la plainte et de la façon dont elle a été réglée, le cas échéant.

(8) L'aménageur foncier qui dépose une plainte sous le régime de la présente loi peut payer le montant intégral des taxes d'aménagement imposées et ce paiement ne porte pas atteinte à ses droits à l'égard de la plainte.

PARTIE VIII

ACQUISITION DE PARCS ET D'AIRES RÉCRÉATIVES

Acquisition de parcs et d'aires récréatives

14.(1) Dans le cas des taxes d'aménagement destinées à l'aménagement et à l'amélioration de parcs et d'aires récréatives, la totalité ou une partie de ces taxes peut être payée par la fourniture de terres en conformité avec le présent article.

(2) Ces terres doivent, à la fois :

- a) avoir un emplacement et un caractère que la Première Nation juge acceptables;
- b) avoir une valeur marchande, à la date à laquelle les taxes d'aménagement sont exigibles, qui est au moins égale au montant de ces taxes.

(3) Si l'aménageur foncier et la Première Nation ne peuvent s'entendre sur la valeur marchande des terres, ils peuvent convenir de la faire établir par un évaluateur que les deux acceptent.

(4) Si l'aménageur foncier et la Première Nation ne peuvent s'entendre sur le choix d'un évaluateur, la Première Nation peut décider de ne pas accepter l'intérêt foncier en remplacement du paiement des taxes d'aménagement pour les parcs et aires récréatives.

(5) Sauf entente contraire, le coût des services d'un évaluateur est partagé également entre l'aménageur foncier et la Première Nation.

(6) Si une partie des taxes d'aménagement pour les parcs et aires récréatives est payée par la fourniture de terres, le solde de ces taxes est payé conformément à la présente loi.

(7) Lorsque des terres sont fournies conformément au présent article, l'aménageur foncier est tenu de transférer, à ses frais, son intérêt foncier à la Première Nation de la façon indiquée par celle-ci.

(8) En cas d'acquisition de parcs et d'aires récréatives conformément au présent article, la Première Nation peut utiliser les intérêts gagnés sur les sommes versées au fonds de réserve de taxes d'aménagement pour les parcs et aires récréatives, afin de prévoir des améliorations de parc dans les parcs et les aires récréatives.

PARTIE IX

DISPOSITIONS GÉNÉRALES

Validité

15. Aucune disposition de la présente loi ne peut être annulée ou invalidée, et l'obligation d'une personne de payer des taxes d'aménagement aux termes de la présente loi ne peut être modifiée, en raison :

- a) d'une erreur ou d'une omission commise dans les estimations ou les calculs faits par l'administrateur;
- b) du défaut de la part de la Première Nation ou de l'administrateur de prendre des mesures dans le délai prévu.

Avis

16.(1) Lorsque la présente loi exige la transmission d'un avis et qu'elle ne précise pas le mode de transmission, l'avis est transmis, selon le cas :

- a) par la poste, à l'adresse postale habituelle du destinataire;
- b) si l'adresse du destinataire est inconnue, par affichage d'une copie de l'avis dans un endroit bien en vue sur le bien foncier du destinataire;
- c) par remise de l'avis en mains propres ou par service de messagerie au destinataire ou à son adresse postale habituelle.

(2) Sauf disposition contraire de la présente loi :

- a) l'avis transmis par la poste est réputé reçu le cinquième jour suivant sa mise à la poste;
- b) l'avis affiché sur un bien foncier est réputé reçu le deuxième jour après avoir été affiché;
- c) l'avis remis en mains propres est réputé reçu au moment de sa remise.

Interprétation

17.(1) Les dispositions de la présente loi sont dissociables. Si une disposition de la présente loi est pour quelque raison déclarée invalide par une décision d'un tribunal compétent, elle est alors retranchée de la présente loi et la décision du tribunal ne porte pas atteinte à la validité des autres dispositions de la présente loi.

(2) Les dispositions de la présente loi exprimées au présent s'appliquent à la situation du moment.

(3) Dans la présente loi, le pluriel ou le singulier s'appliquent, le cas échéant, à l'unité et à la pluralité.

(4) La présente loi est censée apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.

(5) Les renvois dans la présente loi à un texte législatif sont réputés se rapporter à sa version éventuellement modifiée et visent tous les règlements d'application de ce texte.

(6) Les intertitres ne font pas partie de la présente loi, n'y figurant que pour faciliter la consultation.

Entrée en vigueur

18. La présente loi entre en vigueur le jour suivant son agrément par la Commission de la fiscalité des premières nations ou le _____ si cette date est postérieure.

LA PRÉSENTE LOI EST DÛMENT ÉDICTÉE par le Conseil en ce _____ jour de _____ 20____, à _____, dans la province de la Colombie-Britannique.

Le quorum du Conseil est constitué de _____ (_____) membres du Conseil.

[Nom]

Chef [veuillez inscrire le nom au complet]

[Nom]

Conseiller [veuillez inscrire le nom au complet]

[Nom]

Conseiller [veuillez inscrire le nom au complet]

ANNEXE I

CALCUL DES TAXES D'AMÉNAGEMENT

[Note à la Première Nation : La présente annexe doit faire état des taxes d'aménagement imposées pour chaque catégorie de taxes d'aménagement. Elle doit indiquer, pour chaque catégorie, la taxe d'aménagement payable par unité de chaque type d'aménagement, le facteur d'assistance (s'il y a lieu) et les exceptions qui s'appliquent uniquement à cette catégorie, le cas échéant. Le texte suivant est un exemple de libellé pouvant être utilisé pour la taxe d'aménagement applicable aux services d'égouts sanitaires.]

A. Taxes d'aménagement applicables aux services d'égouts sanitaires collectifs

1. Des taxes d'aménagement sont payables pour les services d'égouts sanitaires collectifs, comme suit :

Type d'aménagement	taxe d'aménagement
Résidentiel unifamilial	_____ \$ [par lot OU par logement OU par mètre carré de la superficie de la parcelle]
Résidentiel multifamilial	_____ \$ [par logement OU par mètre carré de l'aire de plancher]
Parc de maisons préfabriquées	_____ \$ par assise
Commercial	_____ \$ par mètre carré de l'aire de plancher
Institutionnel	_____ \$ par mètre carré de l'aire de plancher
Industriel	_____ \$ par mètre carré de la superficie brute du site

2. [Le facteur d'assistance applicable à un réseau d'égouts sanitaires collectifs est de _____ pour cent (___ %).]

ANNEXE II**PLAINTE RELATIVE AUX TAXES D'AMÉNAGEMENT**

À : Administrateur de la Première Nation _____

[adresse]

En vertu de la *Loi sur les taxes d'aménagement de la Première Nation* _____ (20__), je dépose par la présente une plainte au sujet des taxes d'aménagement imposées à l'égard de l'aménagement effectué sur le bien foncier suivant :

[description de l'aménagement/du bien foncier]

Cette plainte est fondée sur les motifs suivants :

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

(énoncer les motifs de la plainte en donnant le plus de détails possible)

Adresse postale du plaignant où doit être envoyée la réponse à la plainte :

Nom du plaignant (en lettres moulées)

Signature du plaignant
(ou de son représentant)

Fait le _____ 20__.

**ALEXANDER FIRST NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective May 30, 2009]

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 Alexander First Nation has enacted *Alexander First Nation Property Assessment and Taxation By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

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 Alexander First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Alexander First Nation Annual Expenditure Law, 2009*.

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 *Alexander First Nation Property Assessment and Taxation By-law*;

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

“First Nation” means the Alexander 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;

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

“Taxation Law” means the *Alexander First Nation Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2009 and ending December 31, 2009 is attached as Schedule I to this Law.

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

5. Pursuant to section 55 of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2009, at Alexander, in the Province of Alberta.

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

[Allan Paul]

Allan Paul – Chief

[Kurt Burnstick]

Kurt Burnstick – Councillor

Sheldon Arcand – Councillor

[Martin Arcand]

Martin Arcand – Councillor

[Norman Kootenay]

Norman Kootenay – Councillor

Bernard Paul – Councillor

Henry Arcand – Councillor

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$155,351
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$
TOTAL REVENUES	\$155,351

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$ 50,000
c. Regulatory Measures	
d. Other Protective Services	\$ 70,000
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	\$ 8,000
b. Culture	\$ 8,000
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

**ALEXANDER FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective May 30, 2009]

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 Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

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 Alexander First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Alexander First Nation Annual Rates Law, 2009*.

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 *Alexander First Nation Property Assessment and Taxation By-law*;

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

“property taxation law” means a law made under paragraph 5(1)(a) of the Act;

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

“Taxation Law” means *Alexander First Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 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 _____ and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2009, at Alexander, in the Province of Alberta.

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

[Allan Paul]

Allan Paul – Chief

[Kurt Burnstick]

Kurt Burnstick – Councillor

Sheldon Arcand – Councillor

[Martin Arcand]

Martin Arcand – Councillor

[Norman Kootenay]

Norman Kootenay – Councillor

Bernard Paul – Councillor

Henry Arcand – Councillor

SCHEDULE
2009 TAX RATES

PROPERTY CLASS		% OF ASSESSED VALUE
Alberta		
Class 1 - Residential		1.55% of assessed value
Class 2 - Non-Residential	Reserve 134 -	2.20% of assessed value
	Reserve 134A -	1.16% of assessed value
Class 3 - Farmland		1.55% of assessed value
Class 4 - Machinery and Equipment		1.55% of assessed value

**AKISQNUK FIRST NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective May 30, 2009]

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 Akisqnuq First Nation has enacted the *Akisqnuq First Nation Assessment Law, 2008*; and the *Akisqnuq First Nation Taxation Law, 2008*; respecting taxation for local purposes on reserve; and

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

NOW THEREFORE the Council of the Akisqnuq First Nation duly enacts as follows:

1. This Law may be cited as the *Akisqnuq First Nation Annual Expenditure Law, 2009*.

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 *Akisqnuq First Nation Assessment Law, 2008*;

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

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

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

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

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

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

“Taxation Law” means the *Akisqnuq First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009, and ending March 31, 2010, is attached as a Schedule to this Law.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 10 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

13. This Law comes into force and effect on the later of May 28th and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the Akisqnuq First Nation on the 12th day of May, 2009, at Windermere, in the Province of British Columbia.

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

[Wilfred Teneese]

Chief Wilfred Teneese

[Jesse Nicholas]

Councillor Jesse Nicholas

Councillor Samantha Sam

[Lorne Shovar]

Councillor Lorne Shovar

[Beatrice Stevens]

Councillor Beatrice Stevens

AKISQNUK FIRST NATION ANNUAL EXPENDITURE BUDGET, 2009**SCHEDULE 1****REVENUES:**

1. Local revenues for current fiscal year:	\$356,092.00
Transfer from Reserve Fund:	25,000.00
Accumulated Surplus	2,908.00
TOTAL REVENUES	\$384,000.00

EXPENDITURES:

1. General Government Expenditures:	\$ 55,000.00
a. Executive and Legislative	\$ 70,400.00
b. General Administrative	\$ 12,757.00
2. Protection Services:	
a. Firefighting	\$ 8,000.00
3. Transportation:	
a. Roads and Streets	\$ 12,000.00
4. Recreation and Cultural Services:	
a. Culture	\$ 10,000.00
5. Community Development:	
a. Housing	\$ 15,000.00
b. Tourism	\$ 15,000.00
6. Environment Health Services:	
a. Water Purification and Supply	\$ 60,000.00
7. Other Services:	
a. Health	\$ 10,000.00
b. Comprehensive Service Agreement	\$ 83,930.00
8. Grants:	
a. Home owner grant equivalents:	\$ 9,945.00
9. Contingency Amounts	\$ 21,998.00
TOTAL EXPENDITURES	\$384,000.00

Note: The Akisqnuq First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First nation under each agreement during the budget period:

Regional District of East Kootenay: \$83,900.00

AKISQNUK FIRST NATION ANNUAL EXPENDITURE BUDGET, 2009

SCHEDULE II

ANNUAL GRANTS

The following home owner grants are approved: \$ 9,945.

APPENDIX A

Reserve Fund Balances

1. Capital Infrastructure Replacement

Beginning balance as of July 1, 2008:	\$25,000.00
Transfers out	
i. to local revenue account:	\$25,000.00
Balance as March 31, 2009	\$ 0

**AKISQNUK FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective May 30, 2009]

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 Akisqnuq First Nation has enacted the *Akisqnuq First Nation Assessment Law, 2008*; and the *Akisqnuq First Nation Taxation Law, 2008*; respecting taxation for local purposes on reserve; and;

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

NOW THEREFORE the Council of the Akisqnuq First Nation duly enacts as follows:

1. This Law may be cited as the *Akisqnuq First Nation Annual Rates Law, 2009*.
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 *Akisqnuq First Nation Property Assessment law, 2008*;

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

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

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

“Taxation Law” means the *Akisqnuq First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than twenty five dollars (\$25.00), the taxable property shall be taxed at twenty five dollars (\$25.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

10. This Law comes into force and effect on the later of May 28th and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of May, 2009, at Windermere, in the Province of British Columbia.

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

[Wilfred Teneese]

Chief Wilfred Teneese

[Jesse Nicholas]

Councillor Jesse Nicholas

[Lorne Shovar]

Councillor Lorne Shovar

Councillor Samantha Sam

[Beatrice Stevens]

Councillor Beatrice Stevens

SCHEDULE I
2009 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	4.2468
Class 2 - Utilities	30.4071
Class 3 - Supportive Housing	N/A
Class 4 - Major Industry	18.6859
Class 5 - Light Industry	16.9872
Class 6 - Business and Other	25.0561
Class 7 - Forest Land	11.8910
Class 8 - Recreational Property/Non-Profit Organization	7.2196
Class 9 - Farm	9.7676

**CHEHALIS INDIAN BAND
PROPERTY ASSESSMENT LAW, 2009**

[Effective March 26, 2009]

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SCHEDULES

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

C. The Council of the Chehalis 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*; and

NOW THEREFORE the Council of the Chehalis Indian Band, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Chehalis Indian Band Property Assessment Law, 2009*.

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;

“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 and a revised assessment roll;

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

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

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

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

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

“First Nation” means the Chehalis 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;

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

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

“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 XIII;

“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;

“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 *Chehalis Indian Band Property Taxation Law, 2009*;

“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

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

(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*, R.S.B.C. 1996, C.111 are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, 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 January 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 or for which payments-in-lieu may be accepted.

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

- (a) the name and last known address of the holder of the interest in land;

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

Certification by Assessor

11. On completion of an assessment roll and on or before January 31 of the taxation 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) In addition to inspection under subsection (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 are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge,

to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

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

Assessment Notice

17.(1) The assessor must, on or before January 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 assessor

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

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

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

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year 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 in each 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 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

(a) at least one (1) member who is a member of the law society of the Province,

(b) at least one (1) member who has experience in assessment appeals in the Province, and

(c) at least one (1) member who is a member of a band, within the meaning of the *Indian Act*,

none of whom may be a member of the Council of the Chehalis Indian Band.

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

(b) a member who is not the chair but meets the requirements of paragraph 21(2)(a) or (b) 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 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, or replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out the member's 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; administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (d) 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.

Duties of Tax Administrator

25.(1) The tax administrator must

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

Removal of Member

26. 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) has unexcused absences from 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 (\$30) per roll entry

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 Frampton Appraisals, 3670 Garibaldi Drive, North Vancouver, BC V7H 2X8.

- (3) The grounds for an appeal may be in respect of one or more of the following
 - (a) the assessed value of the property;
 - (b) the assessment classification of the property;
 - (c) the applicability of an exemption to the property; and
 - (d) any alleged error or omission in an assessment or Assessment Notice.

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

Agents and Solicitors

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

Scheduling of Hearing

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

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

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

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

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

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

Delivery of Documentation

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

Timing for Hearing

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

Daily Schedule

35.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

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

Conduct of Hearing

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

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

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

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

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

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

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

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

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

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

Maintaining Order at Hearings

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

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

Summary Dismissal

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

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

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

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

Quorum

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

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

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

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

Power to Determine Procedures

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

Orders to Attend/Provide Documents

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

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

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

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

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

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

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

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal,

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

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

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

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

Matters before the Courts

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

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

Withdrawal of Appeal

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

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

Delivery of Decisions

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

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25).

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

Delivery of Documents under this Part

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

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

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

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

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

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

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

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

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

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

Appeals

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

(2) An appeal under subsection (1) must be commenced within twenty-one (21) 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) A reference in this Law to an enactment is a reference to the enactment as it is amended or replaced from time to time and includes any regulations made under the enactment.

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

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of March, 2009, at Chehalis, in the Province of British Columbia.

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

[Willie Charlie]

Chief Willie Charlie

[Boyd Peters]

Councillor Boyd Peters

[Pierre Joe]

Councillor Pierre Joe

[Ralph Leon]

Councillor Ralph Leon

Councillor Terry Felix

[Sherry Point]

Councillor Sherry Point

[Cheryl Charlie]

Councillor Cheryl Charlie

[Lloyd Charlie]

Councillor Lloyd Charlie

[Gerald Phillips]

Councillor Gerald Phillips

[James N. Leon]

Councillor James N. Leon

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 CHEHALIS INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 8(1) of the *Chehalis Indian Band Property Assessment Law, 2009*, 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 Chehalis Indian Band

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 9(2) of the *Chehalis Indian Band Property Assessment Law, 2009*, the assessor for the Chehalis 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 Chehalis Indian Band

Dated: _____, 20__ .

SCHEDULE IV
(Subsection 14(4))

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

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

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

- (1) a complaint or appeal under the *Chehalis Indian Band Property Assessment Law, 2009*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____

Signed: _____
[please print name]

Dated: _____, 20____ .

SCHEDULE V

(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 Chehalis Indian Band and delivered to the Council of the Chehalis Indian Band.

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 *Chehalis Indian Band Property Assessment Law, 2009*. 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 *Chehalis Indian Band Property Assessment Law, 2009*.

Assessor for the Chehalis Indian Band

Dated: _____, 20__ .

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Chehalis Indian Band

Frampton Appraisals, 3670 Garibaldi Dr North Vancouver, BC V7H 2X8

PURSUANT to the provisions of the *Chehalis Indian Band Property Assessment Law, 2009*, 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 Chehalis Indian Band

[insert address]

PURSUANT to the provisions of *Chehalis Indian Band Property Assessment Law, 2009*, 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 twenty-five dollars (\$25) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__.

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

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

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

[address]

PURSUANT to the provisions of the *Chehalis Indian Band Property Assessment Law, 2009* 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 Chehalis 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: _____ [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 Chehalis Indian Band, hereby certify that this is the Chehalis 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 *Chehalis Indian Band Property Assessment Law, 2009*.

(Signature of Assessor)

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

**CHEHALIS INDIAN BAND
PROPERTY TAXATION LAW, 2009**

[Effective March 26, 2009]

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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 Chehalis 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 Chehalis 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 Chehalis Indian Band, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Chehalis Indian Band Property Taxation Law, 2009*.

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;

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

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

“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 Chehalis 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;

“*Home Owner Grant Act*” means the *Home Owner Grant Act*, R.S.B.C. 1996, c.194;

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

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

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

“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 Intention to Collect Rent to Pay Taxes” means a notice containing the information set out in Schedule XI;

“Notice of Rent Collection to Pay Taxes” means a notice containing the information set out in Schedule XII;

- “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;
- “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;

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

“tenant” includes any person in possession of an interest in land, or who is entitled under a lease, license or other means to possess or occupy an interest in land, and includes a sub-tenant.

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

PART III ADMINISTRATION

Tax Administrator

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

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

(3) The tax administrator may, with the consent of the Chief Executive Officer, 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, for reasons other than as set out at paragraph 7(1)(b)),

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; and
- (h) that land of a cemetery actually used for burial purposes.

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

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

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, 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* if the holder's property was subject to taxation by a local government, in an amount equal to the amount which the holder would be entitled to under the *Home Owner Grant Act*.

(3) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) 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

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the 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 Chehalis Indian Band.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(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

14.(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

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

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

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14)

days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars (\$50) for each tax roll folio searched.

PART XI PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid

will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per annum, compounded yearly.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, 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

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV, XVI and XVII, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV, XVI and XVII 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

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV, XVI and XVII.

(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 another first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of that first nation, or with that first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of

its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

- (4) A document is considered to have been delivered
 - (a) if delivered personally, on the day that personal delivery is made; and
 - (b) if sent by registered mail, on the fifth day after it is mailed.
- (5) Copies of notices must be delivered
 - (a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and
 - (b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III to this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If, at any time before the seized property is sold, a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

- (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the 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

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection (2) 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 registration under subsection (2), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

- (a) first, to the First Nation, and
- (b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue

- (a) fire protection or police services to the taxable property of a debtor;
- (b) water or garbage collection services to taxable property that is a residential dwelling; or
- (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

RIGHT TO COLLECT RENT TO PAY TAXES

Right to Collect Rent to Pay Taxes

46.(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

47.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

(c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

48. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

49. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

50.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

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

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

Interpretation

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

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

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

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

(5) A reference in this Law to an enactment is a reference to the enactment as it is amended or replaced from time to time, and includes any regulations made under the enactment.

(6) The attached schedules form part of, and are integral to, this Law.

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

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of March, 2009, at Chehalis, in the Province of British Columbia.

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

[Willie Charlie]

Chief Willie Charlie

[Boyd Peters]

Councillor Boyd Peters

[Ralph Leon]

Councillor Ralph Leon

[Sherry Point]

Councillor Sherry Point

[Lloyd Charlie]

Councillor Lloyd Charlie

[James N. Leon]

Councillor James N. Leon

[Pierre Joe]

Councillor Pierre Joe

Councillor Terry Felix

[Cheryl Charlie]

Councillor Cheryl Charlie

[Gerald Phillips]

Councillor Gerald Phillips

SCHEDULE I

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE CHEHALIS INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 17(1) of the *Chehalis Indian Band Property Taxation Law, 2009*, 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 Chehalis Indian Band

Dated: _____, 20__ .

SCHEDULE II
(Subsection 14(1))
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Chehalis Indian Band Property Taxation Law, 2009*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2, 20___. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Chehalis Indian Band, located at [insert address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid before July 2, 20__ shall incur penalties and interest in accordance with the *Chehalis Indian Band Property Taxation Law, 2009*.

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 Chehalis Indian Band

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 \$25.00
2. For service of notice on each person or place \$45.00
3. For advertising in newspaper \$300.00
4. For time spent in conducting a seizure and sale
of personal property \$ 40.00 per hour (per person)
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 *Chehalis Indian Band Property Taxation Law, 2009*, 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 Chehalis Indian Band

Dated: _____, 20__ .

SCHEDULE V
(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Chehalis Indian Band Property Taxation Law, 2009*, 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 annum, compounded yearly.

Payments must be made at the offices of the Chehalis Indian Band, 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 Chehalis Indian Band

Dated: _____, 20__ .

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 31(2) of the *Chehalis Indian Band Property Taxation Law, 2009*, 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 bylaw 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 Chehalis Indian Band

Dated: _____, 20____.

SCHEDULE VII

(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Chehalis Indian Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 31(2) of the *Chehalis Indian Band Property Taxation Law, 2009* 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 Chehalis Indian Band

Dated: _____, 20__ .

SCHEDULE VIII

(Subsection 36(2))

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the "debtor")

ADDRESS: _____

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

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36(1) of the *Chehalis Indian Band Property Taxation Law, 2009*, 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 Chehalis Indian Band, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender or 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 or 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 or 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 or 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 Chehalis 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 *Chehalis Indian Band Property Taxation Law, 2009*.

Tax Administrator for the Chehalis Indian Band

Dated: _____, 20____ .

SCHEDULE IX

(Subsection 38(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the "debtor")

ADDRESS: _____

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

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender or auction for unpaid taxes, penalties and interest owed to the Chehalis Indian Band.

The public tender or auction will take place on:
_____, 20__ at _____ o'clock at
_____ (location).

The tax administrator will conduct the public tender or 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 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 Chehalis Indian Band as set out in this notice.
3. If at the public tender or 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 or 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 or 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 Chehalis 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 *Chehalis Indian Band Property Taxation Law, 2009*.

Tax Administrator for the Chehalis Indian Band

Dated: _____, 20__ .

SCHEDULE X

(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Chehalis Indian Band Property Taxation Law, 2009*.

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 Chehalis Indian Band

Dated: _____, 20__ .

SCHEDULE XI
(Subsection 46(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 46(3) of the *Chehalis Indian Band Property Taxation Law, 2009*, 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 Chehalis Indian Band

Dated: _____, 20__ .

SCHEDULE XII
(Subsection 46(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 Chehalis Indian Band under the *Chehalis Indian Band Property Taxation Law, 2009*.

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 27(1) and 46(2), respectively, of the *Chehalis Indian Band Property Taxation Law, 2009*.

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, Chehalis Indian Band
[insert address]

Tax Administrator for the Chehalis Indian Band

Dated: _____, 20__ .

**KAMLOOPS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2009**

[Effective June 5, 2009]

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 Kamloops Indian Band has enacted Assessment Law, Property Taxation 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 establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Kamloops Indian Band Annual Expenditure Law, 2009*.

2. In this Law:

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

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

“Assessment Law” means the Kamloops Indian Band Assessment Law, 2008;

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

“First Nation” means the Kamloops 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 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 *Kamloops Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1 and ending March 31 are attached as Schedules A - H to this Law.

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

5. The grant amounts set out in Schedule I are approved as expenditures as set out in the annual budget.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedules A - H.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 10 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the *Act*.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12. The Schedules attached to this Law form part of and are an integral part of this Law.

13. This Law comes into force and effect on the later of May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2009, at Kamloops, in the Province of British Columbia.

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

Chief, Shane Gottfriedson

[Evelyn Camille]
Councillor, Evelyn Camille

[Kevin Jules]
Councillor, Kevin Jules

Councillor, Connie Leonard

[Dave Manuel]
Councillor, Dave Manuel

[Harry Paul Jr.]

Councillor, Harry Paul Jr.

[Fred Seymour]

Councillor, Fred Seymour

Councillor, Vicki Manuel

SCHEDULE A

Region 1

KIB GENERAL – ANNUAL BUDGET

General Government Expenditures	
General Administrative	\$211,491.82
Wages - Regular	\$82,191.20
Wages - Overtime	\$2,585.55
Benefits - WCB	\$622.53
Benefits - EI	\$1,794.95
Benefits - Health	\$3,311.62
Benefits - Pension	\$3,377.77
Travel	\$2,691.00
Training	\$2,608.50
Fees & Licenses	\$500.00
Telephone	\$2,200.00
Vehicle Insurance	\$2,400.00
Staff Recognition	\$900.00
Food/Catering	\$2,976.00
Workshop Tenants Association	\$2,500.00
Legal Fees	\$18,681.00
Assessment Appeal Hearings	\$12,000.00
Bylaw Development	\$24,000.00
Office Supplies	\$3,500.00
Computer Maintenance	\$2,500.00
Vehicle - R&M	\$10,000.00
Equip Acq - Computer	\$5,000.00
Office Rent	\$15,630.00
Advertising	\$3,473.00
TFR to Gen Rev	\$1,462,003.71
Protection Services	
Firefighting	\$300,000.00
Railway Crossing Mntce	\$2,300.00
Transportation	
City Transit	\$21,316.00
Fiscal Services	
Other Debt Charges	\$2,000.00
Rebates	\$38,824.00
BCA	\$21,691.04
Other Services	
Utilities - Hydro	\$24,000.00
Contract Services	\$4,500.00
Transfer to D&M	\$600,675.27

Environment Health Services		
Prof Fees - Env Assessment		\$11,000.00
Recreation and Cultural Services		
Powwow Materials & Supplies		\$10,000.00
Sub-Total Budget	\$2,915,244.96	
Contingency	\$21,149.19	
HOG/ADG	\$21,785.00	
Special Tax Expense	\$0.00	
Total Budget	\$2,958,179.15	
Property Tax Revenue	\$2,071,294.05	
Other Revenue	\$886,885.10	
Special Tax Revenue	\$0.00	
Total Revenue	\$2,958,179.15	
Balance	\$0.00	

SCHEDULE B

Region 2

SAGE MEADOWS – ANNUAL BUDGET

General Government Expenditures		
General Administrative		\$4,468.97
TFR to KIB GEN		\$13,616.38
Protection Services		
Firefighting		\$1,808.00
Fiscal Services		
Rebates		\$330.00
BCA		\$383.45
Other Services		
Servicing Agreement		\$8,355.96
Sub-Total Budget	\$28,962.76	
Contingency	\$446.89	
HOG/ADG	\$15,280.00	
Special Tax Expense	\$0.00	
Total Budget	\$44,689.65	
Property Tax Revenue	\$44,423.65	
Other Revenue	\$266.00	
Special Tax Revenue	\$0.00	
Total Revenue	\$44,689.65	
Balance	\$0.00	

SCHEDULE C

Region 3

G&M / LEONARD ESTATES – ANNUAL BUDGET

General Government Expenditures		
General Administrative		\$12,966.50
TFR to KIB GEN		\$11,997.13
Protection Services		
Firefighting		\$24,074.00
Fiscal Services		
Other Debt Charges		\$500.00
Rebates		\$951.00
BCA		\$1,102.30
Other Services		
Servicing Agreement		\$20,464.44
Sub-Total Budget	\$72,055.37	
Contingency	\$1,296.65	
HOG/ADG	\$56,313.00	
Special Tax Expense	\$0.00	
Total Budget	\$129,665.02	
Property Tax Revenue	\$127,831.02	
Other Revenue	\$1,834.00	
Special Tax Revenue	\$0.00	
Total Revenue	\$129,665.02	
Balance	\$0.00	

SCHEDULE D

Region 4

TAGISH – ANNUAL BUDGET

General Government Expenditures		
Executive and Legislative		\$63,791.56
General Administrative		\$11,202.61
Protection Services		
Firefighting		\$1,591.00
Other Protective Services		\$150.00
Fiscal Services		
Rebates		\$833.00
BCA		\$1,091.65
Other Services		
Servicing Agreement		\$32,245.99
Sub-Total Budget	\$110,905.81	
Contingency	\$1,120.26	
HOG/ADG	\$0.00	
Special Tax Expense	\$0.00	
Total Budget	\$112,026.07	
Property Tax Revenue	\$112,026.07	
Other Revenue	\$0.00	
Special Tax Revenue	\$0.00	
Total Revenue	\$112,026.07	
Balance	\$0.00	

SCHEDULE E

Region 5

SILVER SAGE – ANNUAL BUDGET

General Government Expenditures		
General Administrative		\$4,217.31
TFR to KIB GEN		\$13,816.10
Protection Services		
Firefighting		\$4,832.00
Fiscal Services		
Rebates		\$417.00
BCA		\$351.83
Other Services		
Servicing Agreement		\$9,161.40
Sub-Total Budget	\$32,795.64	
Contingency	\$421.73	
HOG/ADG	\$8,955.68	
Special Tax Expense	\$0.00	
Total Budget	\$42,173.05	
Property Tax Revenue	\$40,963.05	
Other Revenue	\$1,210.00	
Special Tax Revenue	\$0.00	
Total Revenue	\$42,173.05	
Balance	\$0.00	

SCHEDULE F

Region 6

PAUL LAKE – ANNUAL BUDGET

PAUL LAKE

General Government Expenditures		
General Administrative		\$15,171.57
TFR to KIB GEN		\$62,346.95
Fiscal Services		
Other Debt Charges		\$201.00
Rebates		\$1,540.00
BCA		\$1,359.26
Other Services		
Servicing Agreement		\$32,217.75
Sub-Total Budget	\$112,836.53	
Contingency	\$1,517.16	
HOG/ADG	\$37,362.00	
Special Tax Expense	\$0.00	
Total Budget	\$151,715.69	
Property Tax Revenue	\$149,997.69	
Other Revenue	\$1,718.00	
Special Tax Revenue	\$0.00	
Total Revenue	\$151,715.69	
Balance	\$0.00	

SCHEDULE G

Region 7

SUN RIVERS – ANNUAL BUDGET

General Government Expenditures	
General Administrative	\$168,149.53
TFR to KIB GEN	\$645,044.20
Protection Services	
Firefighting	\$183,848.00
Other Protective Services	\$500.00
Environment Health Services	
Garbage Waste Collection and Disposal	\$35,000.00
Garbage Fee	\$2,500.00
Fiscal Services	
Other Debt Charges	\$680.00
Rebates	\$44,375.00
BCA	\$13,443.35
Other Services	
Servicing Agreement	\$392,090.23
Sub-Total Budget	\$1,485,630.31
Contingency	\$16,814.95
HOG/ADG	\$179,050.00
Special Tax Expense	\$0.00
Total Budget	\$1,681,495.26
Property Tax Revenue	\$1,575,460.26
Other Revenue	\$106,035.00
Special Tax Revenue	\$0.00
Total Revenue	\$1,681,495.26
Balance	\$0.00

SCHEDULE H

Region 8

7 MILE – ANNUAL BUDGET

General Government Expenditures	
General Administrative	\$5,117.15
TFR to KIB GEN	\$28,241.50
Protection Services	
Firefighting	\$1,591.00
Other Protective Services	\$150.00
Fiscal Services	
BCA	\$720.39
Other Services	
Servicing Agreement	\$14,839.73
Sub-Total Budget	\$50,659.77
Contingency	\$511.71
HOG/ADG	\$0.00
Special Tax Expense	\$0.00
Total Budget	\$51,171.48
Property Tax Revenue	\$51,171.48
Other Revenue	\$0.00
Special Tax Revenue	\$0.00
Total Revenue	\$51,171.48
Balance	\$0.00

SCHEDULE I

ANNUAL GRANTS

- 1. The following home owner grants are approved: \$570.00
- 2. The following [need-based/senior citizen/disability] grants are approved: \$845.00

**KAMLOOPS INDIAN BAND
ANNUAL RATES LAW, 2009**

[Effective June 5, 2009]

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 Kamloops Indian Band has enacted Assessment Law, Property Taxation 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 Kamloops Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Kamloops Indian Band Annual Rates Law, 2008*.

2. In this Law:

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

“Assessment Law” means the *Kamloops Indian Band Property Assessment Law, 2008*;

“First Nation” means the Kamloops 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 *Kamloops Indian Band Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 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, for residential property the minimum residential tax is \$350 and for all other property the minimum tax is \$100.

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 May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2009, at Kamloops, in the Province of British Columbia.

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

Chief, Shane Gottfriedson

[Evelyn Camille]

Councillor, Evelyn Camille

[Kevin Jules]

Councillor, Kevin Jules

Councillor, Connie Leonard

[Dave Manuel]

Councillor, Dave Manuel

[Harry Paul Jr.]

Councillor, Harry Paul Jr.

[Fred Seymour]

Councillor, Fred Seymour

Councillor, Vicki Manuel

SCHEDULE A

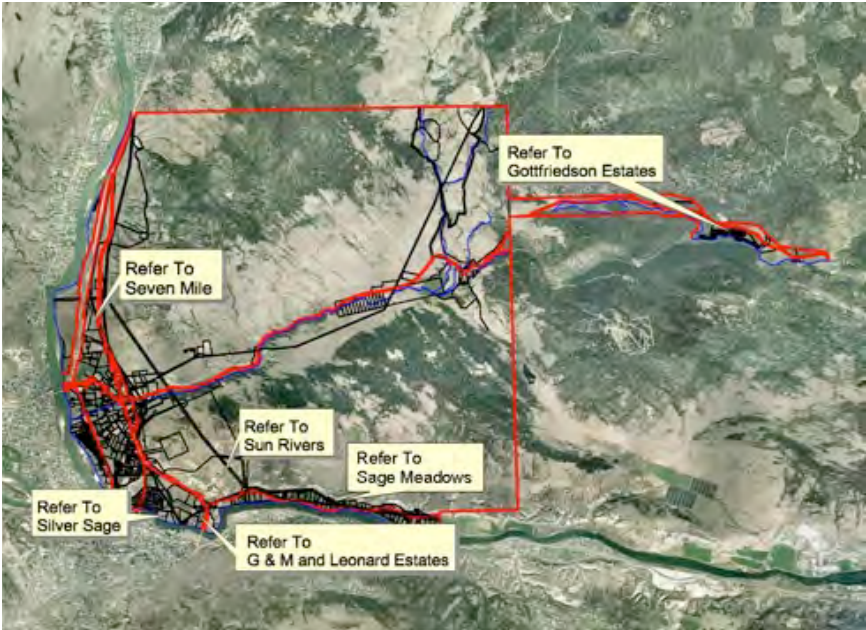
Region 1

KIB GENERAL – TAX RATE

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.4262	0	\$350.00	\$100.00	\$13,898.25
02 Utilities	29.752	0	\$100.00	\$100.00	\$112,042.55
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	22.75	0	\$0.00	\$0.00	\$271,180.00
06 Business and Other	20.791	0	\$0.00	\$0.00	\$1,666,656.49
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property/ Non-Profit Organization	10.213	0	\$0.00	\$0.00	\$7,516.76
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					\$2,071,294.05

Region 1

KIB GENERAL



SCHEDULE B

Region 2

SAGE MEADOWS - TAX RATES

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.426	0	\$350.00	\$100.00	\$44,423.65
02 Utilities	0	0	\$0.00	\$0.00	\$0.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	0	0	\$0.00	\$0.00	\$0.00
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property/ Non-Profit Organization	0	0	\$0.00	\$0.00	\$0.00
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					\$44,423.65

Region 2

SAGE MEADOWS



SCHEDULE C

Region 3

G&M. LEONARD ESTATES - TAX RATE

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.4262	0	\$350.00	\$100.00	\$127,831.02
02 Utilities	0	0	\$0.00	\$0.00	\$0.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	0	0	\$0.00	\$0.00	\$0.00
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property/ Non-Profit Organization	0	0	\$0.00	\$0.00	\$0.00
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					\$127,831.02

Region 3

G&M. LEONARD ESTATES



SCHEDULE 4

Region 4

TAGISH - TAX RATE

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	0	0	\$0.00	\$0.00	\$0.00
02 Utilities	0	0	\$0.00	\$0.00	\$0.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	20.791	0	\$0.00	\$0.00	\$112,026.07
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property/ Non-Profit Organization	0	0	\$0.00	\$0.00	\$0.00
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					\$112,026.07

Region 4

TAGISH



SCHEDULE E

Region 5

SILVER SAGE – TAX RATE

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.426	0	\$350.00	\$100.00	\$40,963.05
02 Utilities	0	0	\$0.00	\$0.00	\$0.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	0	0	\$0.00	\$0.00	\$0.00
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property/ Non-Profit Organization	0	0	\$0.00	\$0.00	\$0.00
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					\$40,963.05

Region 5

SILVER SAGE



SCHEDULE F

Region 6

PAUL LAKE – TAX RATE

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.0736	0	\$350.00	\$100.00	\$149,997.69
02 Utilities	0	0	\$0.00	\$0.00	\$0.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	0	0	\$0.00	\$0.00	\$0.00
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property/ Non-Profit Organization	0	0	\$0.00	\$0.00	\$0.00
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					\$149,997.69

Region 6

PAUL LAKE



SCHEDULE G

Region 7

SUN RIVERS – TAX RATE

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.4262	0	\$350.00	\$100.00	\$1,493,030.38
02 Utilities	0	0	\$0.00	\$0.00	\$0.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	24.814	0	\$0.00	\$0.00	\$61,449.38
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property/ Non-Profit Organization	14.062	0	\$0.00	\$0.00	\$20,980.50
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					\$1,575,460.26

Region 7

SUN RIVERS



SCHEDULE H

Region 8

7 MILE – TAX RATE

	Rate	Special	Min Tax With HOG	Min Tax With ADG	Revenue
01 Residential	7.426	0	\$350.00	\$100.00	\$0.00
02 Utilities	29.11	0	\$0.00	\$0.00	\$30,159.00
03 Supportive Housing	0	0	\$0.00	\$0.00	\$0.00
04 Major Industry	0	0	\$0.00	\$0.00	\$0.00
05 Light Industry	0	0	\$0.00	\$0.00	\$0.00
06 Business and Other	20.52	0	\$0.00	\$0.00	\$21,012.48
07 Forest Land	0	0	\$0.00	\$0.00	\$0.00
08 Recreational Property/ Non-Profit Organization	0	0	\$0.00	\$0.00	\$0.00
09 Farm	0	0	\$0.00	\$0.00	\$0.00
					\$51,171.48

Region 8

7 MILE



**LEQ'Á:MEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective June 11, 2009]

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 Leq'á:mel First Nation has enacted *Leq'á:mel First Nation Property Taxation Law, 2009* and *Leq'á:mel First Nation Assessment Law, 2009*, respecting taxation for local purposes on reserve; and

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

NOW THEREFORE the Council of the Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Expenditure Law, 2009*.

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

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

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

“First Nation” means the Leq'á:mel First Nation, being a band named in the schedule to the Act;

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

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

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

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

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

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009, and ending March 31 2010, is attached as a Schedule to this Law.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

16. This Law comes into force and effect on the later of May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2009, at Deroche, in the Province of British Columbia.

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

[Alice Thompson]

Chief Alice Thompson

Councillor Darrel McKamey

[Peter McDonald]
Councillor Peter McDonald

[Debbie Kelly]

Councillor Debbie Kelly

Councillor Mike Kelly

Councillor Lawrence deVos

[Barbara Blanchard]
Councillor Barbara Blanchard

SCHEDULE A
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
Property Tax	\$129,715.
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$129,715.

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$ 29,150.
c. Other General Government	\$
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
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	
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	\$16,000.
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	\$0
8.	Other Services	
a.	Health	
b.	Social Programs and Assistance	
c.	BC Assessment Services	\$2,500.
d.	Other Service	\$28,762
9.	Taxes Collected for Other Governments	\$0
10.	Grants:	
a.	Home owner grant equivalents:	\$51,715.
11.	Contingency Amounts	\$1,588.
	TOTAL EXPENDITURES	\$129,715.
	BALANCE	\$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

1)	Fraser Valley Regional District	\$20,875.
2)	Nicommen Island Improvement District	\$7,887.

**LEQ'Á:MEL FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective June 11, 2009]

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 Leq'á:mel First Nation has enacted the *Leq'á:mel First Nation Property Taxation Law, 2009* and the *Leq'á:mel First Nation Assessment Law, 2009*, respecting taxation for local purposes on reserve; and

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

NOW THEREFORE the Council of the Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Rates Law, 2009*.
2. In this Law:

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

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

“First Nation” means the *Leq'á:mel First Nation*, being a band named in the schedule to the Act;

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

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

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule A 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 May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2009, at Deroche, in the Province of British Columbia.

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

[Alice Thompson]

Chief Alice Thompson

[Peter McDonald]

Councillor Peter McDonald

Councillor Darrel McKamey

[Debbie Kelly]

Councillor Debbie Kelly

Councillor Mike Kelly

[Barbara Blanchard]

Councillor Barbara Blanchard

Councillor Lawrence deVos

SCHEDULE A

TAX RATES

PROPERTY CLASS	RATE PER one thousand dollars (\$1,000.)
<u>British Columbia</u>	
Class 1 - Residential	4.8724
Class 2 - Utilities	28.7470
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/ Non-Profit Organization	
Class 9 - Farm	10.2320
Class 10a - Railway ROW	19.7290

**LEQ'Á:MEL FIRST NATION
PROPERTY ASSESSMENT LAW, 2009**

[Effective June 11, 2009]

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SCHEDULES

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- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

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

B. The Council of the Leq'á:mel First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Leq'á:mel First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Leq'á:mel First Nation, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Leq'á:mel First Nation Property Assessment Law, 2009*.

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

“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 Leq'á:mel 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

6. 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 with a copy to the Tax Administrator.

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, the Tax Administrator 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 the Council and Tax Administrator, 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 or the Tax Administrator may allow the assessment roll to be inspected electronically through an online service or may direct the assessor to permit online access, provided that the information available online does not include any names or other identifying information about a holder or other person.

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

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

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

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

Protection of Privacy in Assessment Roll

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

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

Chargeholders

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

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

Assessment Notice

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

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

(3) A person whose name appears in the assessment roll must give written notice to the tax administrator of any change of address and of any sales or transfers.

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

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

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of \$6 or such other fee that is set by the assessor, the information contained in the current Assessment Notice sent by the assessor.

PART VII**ERRORS AND OMISSIONS IN ASSESSMENT ROLL****Amendments by Assessor**

18.(1) Before March 16 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 all or part of 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 and the Tax Administrator;

(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 appoint one (1) member of the First Nation to the Assessment Review Board provided the member is not currently an elected Chief or Councillor.

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

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

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

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

(b) a member who is not the chair but meets the requirements of paragraph 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.

(2) The First Nation must reimburse a member of the Assessment Review Board and any replacement member for out of pocket expenses necessarily incurred in carrying out his or her duties. Unless otherwise specified by Council, expenses will be reimbursed at the rates set from time to time by the provincial Treasury Board.

Conflicts of Interest

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

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

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

Appointment of Chair

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

(2) The chair must

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

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

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

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

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

Duty of Member

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

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board

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

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is the address for the regional office of B.C. Assessment Office:

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

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

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

Agents and Solicitors

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

Scheduling of Hearing

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

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

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

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

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;

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

Delivery of Documentation

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

Timing for Hearing

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

Daily Schedule

35.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

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

Conduct of Hearing

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

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

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

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

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

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or

cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

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

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

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

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

Maintaining Order at Hearings

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

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

Summary Dismissal

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

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

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

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

Quorum

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

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

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

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

Power to Determine Procedures

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

Orders to Attend/Provide Documents

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

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

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

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

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

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

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

Adjournments

44. The Assessment Review Board may

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

Costs

45. The Assessment Review Board may make orders

- (a) requiring a party to pay all or part of the costs of another party in respect of the appeal,
- (b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

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

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

(3) The Assessment Review Board must

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

Matters before the Courts

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

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

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

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

Delivery of Decisions

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

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25).

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

Delivery of Documents under this Part

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

(2) Personal delivery of a document is made

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

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

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

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

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

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

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

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

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

Appeals

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

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

PART XI

GENERAL PROVISIONS

Disclosure of Information

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

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

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

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that 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 *Leq'á:mel 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 [28th] day of May, 2009, at Deroche, in the Province of British Columbia.

A quorum of Council consists of 4 members of Council.

[Alice Thompson]
Chief Alice Thompson

Councillor Lawrence deVos

[Peter McDonald]
Councillor Peter McDonald

[Barbara Blanchard]
Councillor Barbara Blanchard

Councillor Darrel McKamey

Councillor Mike Kelly

[Debbie Kelly]
Councillor Debbie Kelly

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 LEQ' A:MEL FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Leq'á:mel First Nation Property Assessment Law, 2009*, 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 Leq'á:mel 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 9 of the *Leq'a:mel First Nation Property Assessment Law, 2009* , the assessor for the Leq'a:mel 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 Leq'á:mel First Nation

Dated: _____, 20____ .

SCHEDULE IV
(Subsection 14(3))

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

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

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

- (1) a complaint or appeal under the *Leq'á:mel First Nation Property Assessment Law, 2009*;
- (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 Leq'á:mel 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 *Leq'á:mel First Nation Property Assessment Law, 2009*. 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 *Leq'á:mel First Nation Property Assessment Law, 2009*

Tax Administrator for the Leq'á:mel First Nation

Dated: _____, 20__ .

SCHEDULE VI

(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Leq'á:mel First Nation

[insert address]

PURSUANT to the provisions of the *Leq'á:mel First Nation Property Assessment Law, 2009*, 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 Leq’á:mel First Nation

[insert address]

PURSUANT to the provisions of the _____ *First Nation Property Assessment Law, 20__* , I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

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

The grounds for the appeal are:

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

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

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

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

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

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____ , 20__ .

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

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Leq'á:mel First Nation

[insert address]

PURSUANT to the provisions of the *Leq'á:mel First Nation Property Assessment Law, 2009* 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 Leq'a:mel 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 Leq'á:mel First Nation, hereby certify that this is the Leq'á:mel 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 *Leq'á:mel First Nation Property Assessment Law, 2009* .

(Signature of Assessor)

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

**LEQ'Á:MEL FIRST NATION
PROPERTY TAXATION LAW, 2009**

[Effective June 11, 2009]

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IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

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

B. The Council of the Leq'á:mel First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Leq'á:mel First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Leq'á:mel First Nation, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Leq'á:mel First Nation Property Taxation Law, 2009*.

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

“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 Leq'á:mel 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 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;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

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

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

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

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

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

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

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

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

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

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

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

“taxes” include

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

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

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

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

PART III

ADMINISTRATION

Tax Administrator

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

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

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

(4) The tax administrator's responsibilities include

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

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax liability

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

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

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

(4) 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; and
- (h) that land of a cemetery actually used for burial purposes.

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

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

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, 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

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) 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 total tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed one hundred (\$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

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the 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 Leq'á:mel First Nation.

PART VIII TAX ROLL AND TAX NOTICE

Tax Roll

13.(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; and
- (f) the amount of any unpaid taxes from previous taxation years.

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

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

Annual Tax Notices

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

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

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

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

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

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

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

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, 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

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

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

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

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

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the 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

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

- (a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and
- (b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 41(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the 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

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue
 - (a) fire protection or police services to the taxable property of a debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or
 - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

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

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

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

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the 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

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

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

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

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

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

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

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

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

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

Repeal

52. The *Leq'á:mel First Nation Property Taxation By-law*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of May, 2009, at Deroche, in the Province of British Columbia.

A quorum of Council consists of 4 members of Council.

Chief Alice Thompson

Councillor Darrel McKamey

[Peter McDonald]
Councillor Peter McDonald

[Barbara Blanchard]
Councillor Barbara Blanchard

[Debbie Kelly]
Councillor Debbie Kelly

[Mike Kelly]
Councillor Mike Kelly

[Lawrence de Vos]
Councillor Lawrence de Vos

SCHEDULE I

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE LEQ'Á:MEL FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section _____ of the *Leq'á:mel First Nation Property Taxation Law, 2009*, 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 *First Leq'á:mel First Nation Property Taxation Law, 2009*, 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 Leq'á:mel First Nation, located at

Leq'á:mel Tax Administrator
43101 Leq'á:mel Way,
Deroche, B.C., V0M 1G0
Fax (604) 826-0362

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 *Leq'á:mel First Nation Property Taxation Law, 2009*.

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	\$ _____

[Note to First Nation: Other taxes owing under other property taxation laws may be included in this notice.]

Tax Administrator for the Leq'á:mel 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 | \$50 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 *Leq'á:mel First Nation Property Taxation Law, 2009*, 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 Leq'á:mel 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 *Leq'á:mel First Nation Property Taxation Law, 2009*, 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 by cash, money order or certified cheque.

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 _____ 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 Leq'á:mel First Nation

Dated: _____, 20____.

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section ____ of the *Leq'á:mel First Nation Property Taxation Law, 2009*, 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 Leq'á:mel 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 *Leq'á:mel First Nation Property Taxation Law, 2009*, 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 Leq'á:mel 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 *Leq'á:mel First Nation Property Taxation Law, 2009*, 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 _____ 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 Leq'á:mel 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 *Leq'á:mel First Nation Property Taxation Law, 2009*.

From: Tax Administrator for the Leq'á:mel 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 Leq'á:mel 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 Leq’á:mel 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 *Leq’á:mel First Nation Property Taxation Law, 2009*.

Tax Administrator for the Leq’á:mel 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 *Leq'á:mel First Nation Property Taxation Law, 2009*.

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 Leq'á:mel First Nation

Dated: _____, 20__.

**LOWER KOOTENAY INDIAN BAND
ANNUAL EXPENDITURE LAW, 2009**

[Effective June 11, 2009]

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 Lower Kootenay Indian Band has enacted the *Lower Kootenay Indian Band Property Assessment Law, 2008* and the *Lower Kootenay Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

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

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

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Expenditure Law, 2009*.

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 *Lower Kootenay Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Lower Kootenay 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 *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010 is attached as a Schedule to this Law.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

13. This Law comes into force and effect on the later of June 1 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5 day of June, 2009, at Creston, in the Province of British Columbia.

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

[Chris Luke Sr.]

Chief Chris Luke Sr.

[Carol Louie]

Councillor Carol Louie

[Sandra Luke]

Councillor Sandra Luke

Councillor Mary Basil

Councillor M. Jason Louie

**LOWER KOOTENAY INDIAN BAND
ANNUAL EXPENDITURE BUDGET, 2009**

SCHEDULE 1

ANNUAL BUDGET

Revenues:

Property Tax levies, Interest and Penalties for Current Fiscal Year	<u>\$47,625.00</u>
---	--------------------

Expenditures:

- | | |
|--------------------------------------|-------------|
| 1. General Government Expenditures | |
| a. General Administrative | \$25,000.00 |
| 2. Protection Services | |
| a. Regulatory Measures | \$2,000.00 |
| 3. Community Development | |
| a. Land Rehabilitation | \$10,000.00 |
| 4. Recreation and Cultural Services | |
| a. Recreation | \$3,575.00 |
| 5. Transportation and Communications | |
| a. Roads and streets | \$3,980.00 |

Grants:

Homeowner Grant Equivalents	\$570.00
Contingency Fund	<u>\$2,500.00</u>
Total Expenditures	<u>\$47,625.00</u>

SCHEDULE 2

ANNUAL GRANTS

The following home owner grant amounts are approved: \$570.00 and
the following additional grant amounts are approved: \$845.00.

**LOWER KOOTENAY INDIAN BAND
ANNUAL RATES LAW, 2009**

[Effective June 11, 2009]

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 Lower Kootenay Indian Band has enacted the *Lower Kootenay Indian Band Property Assessment Law, 2008* and the *Lower Kootenay Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

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

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

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Rates Law, 2009*.

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 *Lower Kootenay Indian Band Property Assessment Law, 2009*;

“First Nation” means the Lower Kootenay 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 *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 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 June 1 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5 day of June, 2009, at Creston, in the Province of British Columbia.

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

[Chris Luke Sr.]

Chief Chris Luke Sr.

[Carol Louie]

Councillor Carol Louie

[Sandra Luke]

Councillor Sandra Luke

Councillor Mary Basil

Councillor M. Jason Louie

SCHEDULE I**PART I. TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	8.9750
Class 2 - Utilities	52.9525
Class 5 - Light Industry	23.3350
Class 6 - Business and Other	21.0015
Class 9 - Farm	16.8731

**LOWER NICOLA INDIAN BAND
PROPERTY ASSESSMENT LAW, 2009**

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[Effective June 5, 2009]

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SCHEDULES

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- V Assessment Notice
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- 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 Lower Nicola 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 Lower Nicola 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 Lower Nicola Indian Band, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Lower Nicola Indian Band Property Assessment Law, 2009*.

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 Lower Nicola 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 *Lower Nicola Indian Band Property Taxation Law, 2009*;

“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*.

(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. In addition, 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.

(2) 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.

(3) 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 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 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.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

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

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

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

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

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

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

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) a member of the Assessment Review Board [and a replacement member appointed to act], other than the chair, for his or her services at a rate of fifty dollars (\$ 50.00) per hour, and

(b) the chair for his or her services at a rate of seventy-five dollars (\$75.00) per hour,

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 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 181 Nawishaskin Lane, Merritt, BC, V1K 1N2.

- (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 dollars (\$30.00).

(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 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 Lower Nicola Indian Band Property Assessment By-law October, 1993, 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 [27] day of [January] , 20 [09] , at [Merritt] , in the Province of British Columbia.

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

[Don Moses]

Chief Don Moses

[Mary-June Coutlee]

Councillor Mary-June Coutlee

[Harold Joe]

Councillor Harold Joe

[Stuart Jackson]

Councillor Stuart Jackson

[Clyde Sam]

Councillor Clyde Sam

[Aaron Sam]

Councillor Aaron Sam

[Connie Joe]

Councillor Connie Joe

[Yvonne Basil]

Councillor Yvonne Basil

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 LOWER NICOLA INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section __ of the *Lower Nicola Indian Band Property Assessment Law, 2009*, 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 Lower Nicola Indian Band

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 *Lower Nicola Indian Band Property Assessment Law, 2009*, the assessor for the Lower Nicola 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 Lower Nicola Indian Band

Dated: _____, 20__ .

SCHEDULE IV
(Subsection 14(3))

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

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

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

- (1) a complaint or appeal under the *Lower Nicola Indian Band Property Assessment Law, 2009*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____

Signed: _____
[please print name]

Dated: _____, 20____.

SCHEDULE V

(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 Lower Nicola 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 *Lower Nicola Indian Band Property Assessment Law, 2009* . 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 *Lower Nicola Indian Band Property Assessment Law, 2009* .

Tax Administrator for the Lower Nicola Indian Band

Dated: _____ , 20__ .

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Lower Nicola Indian Band
[address]

PURSUANT to the provisions of the *Lower Nicola Indian Band Property Assessment Law, 2009*, 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 Lower Nicola Indian Band
(address)

PURSUANT to the provisions of the *Lower Nicola Indian Band Property Assessment Law, 2009* , I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(insert description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

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

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

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

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

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

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____ , 20__ .

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

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Lower Nicola Indian Band
[address]

PURSUANT to the provisions of the *Lower Nicola Indian Band Property Assessment Law, 2009*, 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: _____

AND TAKE NOTICE that you should bring to the hearing three (3) 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 Lower Nicola 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: _____ [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 Lower Nicola Indian Band, hereby certify that this is the Lower Nicola Indian Band [revised/supplementary] assessment roll for the year 2008 and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Lower Nicola Indian Band Property Assessment Law, 2009*.

(Signature of Assessor)

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

**LOWER NICOLA INDIAN BAND
PROPERTY TAXATION LAW, 2009**

[Effective June 5, 2009]

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

C. The Council of the Lower Nicola 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*; and

NOW THEREFORE the Council of the Lower Nicola Indian Band, at a duly convened meeting, enacts as follows:

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

1. This Law may be cited as the *Lower Nicola Indian Band Property Taxation Law, 2009*.

**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 *Lower Nicola Indian Band Property Assessment Law, 2009*;

“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 Lower Nicola Indian Band, 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;
- “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 24 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 at a duly convened meeting;

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

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

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

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

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

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

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

“taxes” include

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

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

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

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

PART III ADMINISTRATION

Tax Administrator

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

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

(3) The tax administrator may, with the 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; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs 8.1(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

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

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, 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;

(c) the holder of the property is a First Nation.

(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 may, in an expenditure law, provide for a grant to holders of residential property

(a) age sixty-five (65) or older;

(b) with physical or mental disabilities; or

(c) with financial need.

(5) In order to qualify for a grant under subsection 10.(4), a holder must meet the following requirements:

(a) provide documentation evidencing the holder's age;

(b) provide reports from two (2) attending physicians confirming the holder's physical or mental disabilities;

(c) provide a property and financial statement for the Council's consideration.

(6) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) 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 three hundred and fifty dollars (\$350.00).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 15 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, or received by electronic transfer in the First Nation's local revenue account.

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

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

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

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

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

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

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

Annual Tax Notices

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

- (a) each holder of taxable property under this Law, and
 - (b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.
- (2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.
- (3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.
- (4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.
- (5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.
- (6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

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

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

- (a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable

in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25.00) for each tax roll folio searched.

**PART XI
PENALTIES AND INTEREST****Penalty**

21. If all or part of the taxes remain unpaid after July 15 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid on July 15 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per annum, compounded annually.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

**PART XII
REVENUES AND EXPENDITURES****Revenues and Expenditures**

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Council may establish reserve funds for one or more of the following purposes:

- (a) capital infrastructure replacement;
- (b) capital infrastructure improvement;
- (c) general government services;
- (d) protective services;
- (e) transportation services
- (f) recreational and cultural services;
- (g) community development services;
- (h) environmental health services;
- (i) fiscal services; and
- (j) other expenditures

(2) The reserve funds will be established by Council in the annual expenditure law.

(3) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6.(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI 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

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

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

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

- (4) A document is considered to have been delivered
 - (a) if delivered personally, on the day that personal delivery is made; and
 - (b) if sent by registered mail, on the fifth day after it is mailed.
- (5) Copies of notices must be delivered
 - (a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and
 - (b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III to this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30.(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32.(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV**SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY****Seizure and Assignment of Taxable Property**

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41.(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41.(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

- (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the 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

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

- (3) An assignment under subsection (2) 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 registration under subsection (2), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

- (a) first, to the First Nation, and
- (b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38.(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue
 - (a) fire protection or police services to the taxable property of a debtor;

- (b) water or garbage collection services to taxable property that is a residential dwelling; or
- (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

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

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

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

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

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

- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the 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

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

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

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

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

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

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

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

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

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

Repeal

52. The *Lower Nicola Indian Band Property Taxation By-law*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [27] day of [January], 2009, at Merritt, in the Province of British Columbia.

A quorum of Council consists of five members of Council.

[Don Moses]

Chief Don Moses

[Yvonne Basil]

Councillor Yvonne Basil

[Stuart Jackson]

Councillor Stuart Jackson

[Harold Joe]

Councillor Harold Joe

[Clyde Sam]

Councillor Clyde Sam

[Mary-June Coutlee]

Councillor Mary-June Coutlee

[Connie Joe]

Councillor Connie Joe

[Aaron Sam]

Councillor Aaron Sam

SCHEDULE I

(Subsection 17.(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE LOWER NICOLA INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section _____ of the *Lower Nicola Indian Band Property Taxation Law, 2009*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

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

Tax Administrator for the Lower Nicola Indian Band

Dated: _____, 20____.

SCHEDULE II
(Subsection 14.(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the _____ *Lower Nicola Indian Band Property Taxation Law, 2009*, 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 Lower Nicola Indian Band, located at 181 Nawishaskin Lane, Merritt, BC during normal business hours, by cheque, money order or cash, or received by electronic transfer in the Lower Nicola Indian Band's local revenue account. Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Lower Nicola Indian Band Property Taxation Law, 2009*.

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 Lower Nicola Indian Band

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 | \$ 50.00 |
| 2. For service of notice on each person or place | \$ 250.00 |
| 3. For advertising in newspaper | \$ 500.00 |
| 4. For time spent in conducting a seizure and sale of personal property | \$ 50.00 per hour |
| 5. Actual cost of seizure and storage will be charged based on receipts. | |

SCHEDULE IV

(Subsection 20.(2))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Lower Nicola Indian Band Property Taxation Law, 2009*, 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 Lower Nicola Indian Band

Dated: _____, 20__ .

SCHEDULE V
(Subsection 27.(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Lower Nicola Indian Band Property Taxation Law, 2009*, 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 annum, compounded yearly.

Payments must be made at the offices of the Lower Nicola Indian Band, located at 181 Nawishaskin Lane, Merritt, BC during normal business hours, by cheque, money order or cash, or received by electronic transfer in the Lower Nicola Indian Band's local revenue account.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Lower Nicola Indian Band

Dated: _____, 20__.

SCHEDULE VI
(Subsection 31.(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section ____ of the *Lower Nicola Indian Band Property Taxation Law, 2009*, seizing the personal property described as follows:

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 Lower Nicola Indian Band

Dated: _____, 20__ .

SCHEDULE VII
(Subsection 32.(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Lower Nicola Indian Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ___ of the *Lower Nicola Indian Band Property Taxation Law, 2009*, will be sold at the public auction:

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the Lower Nicola Indian Band 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 Lower Nicola Indian Band

Dated: _____, 20__ .

SCHEDULE VIII

(Subsection 36.(2))

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the "debtor")

ADDRESS: _____

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

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section ___ of the *Lower Nicola Indian Band Property Taxation Law, 2009*, 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 Lower Nicola Indian Band, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Lower Nicola Indian Band 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 Lower Nicola Indian Band 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 Lower Nicola Indian Band 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 Lower Nicola Indian Band 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 Lower Nicola 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 Lower Nicola Indian Band, 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 Lower Nicola Indian Band, 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 *Lower Nicola Indian Band Property Taxation Law, 2009*.

Tax Administrator for the Lower Nicola Indian Band

Dated: _____, 20____.

SCHEDULE IX

(Subsection 38.(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Lower Nicola 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 Lower Nicola 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 Lower Nicola Indian Band 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 Lower Nicola Indian Band 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 Lower Nicola Indian Band 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 Lower Nicola Indian Band 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 Lower Nicola 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 Lower Nicola Indian Band, 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 *Lower Nicola Indian Band Property Taxation Law, 2009*.

Tax Administrator for the Lower Nicola Indian Band

Dated: _____, 20____.

SCHEDULE X
(Subsection 45.(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Lower Nicola Indian Band Property Taxation Law, 2009*.

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:

Tax Administrator for the Lower Nicola Indian Band

Dated: _____, 20__ .

**LOWER NICOLA INDIAN BAND
PROPERTY TAXATION LAW
AMENDING LAW, 2009**

[Effective June 5, 2009]

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; and

B. The Council of the Lower Nicola Indian Band has made the *Lower Nicola Indian Band Property Taxation Law, 2009* and deems it to be in the best interests of the First Nation to amend that law as provided in this Law;

NOW THEREFORE the Council of the Lower Nicola Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009*.

2. The *Lower Nicola Indian Band Property Taxation Law, 2009* is hereby amended by repealing section 25 in its entirety and replacing it with the following new section 25:

“25.(1) Reserve funds established by Council must

- (a) be established in an expenditure law; and
- (b) comply with this section.

(2) Except as provided in this section, 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.”

3. All provisions of the *Lower Nicola Indian Band Property Taxation Law, 2009* remain in full force and effect except as specifically amended by this Law.

4. 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 6th day of May, 2009, at Merritt, in the Province of British Columbia.

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

[Don Moses]

Chief Don Moses

[Yvonne Basil]

Councillor Yvonne Basil

[Mary-June Coutlee]

Councillor Mary-June Coutlee

Councillor Stuart Jackson

[Connie Joe]

Councillor Connie Joe

[Harold Joe]

Councillor Harold Joe

[Aaron Sam]

Councillor Aaron Sam

[Clyde Sam]

Councillor Clyde Sam

**MATSQUI FIRST NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective June 11, 2009]

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 Matsqui First Nation has enacted *Matsqui First Nation Property Assessment By-law Amendment 1-1995* and the *Matsqui First Nation Property Taxation By-law Amendment 1-1995*, 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 Matsqui First Nation duly enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Expenditure Law, 2009*.

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 *Matsqui First Nation Property Assessment By-law Amendment 1-1995*;

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

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

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

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

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

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

“Taxation Law” means the *Matsqui First Nation Property Taxation By-law Amendment 1-1995*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009, and ending March 31, 2010, is attached as a Schedule to this Law.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

13. This Law comes into force and effect on the later of June 2, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [2] day of [June], 2009, at Matsqui, in the Province of British Columbia.

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

[Alice Mckay]

Chief Alice Mckay

[Louis Julian]

Councillor Louis Julian

[Brenda Morgan]

Councillor Brenda Morgan

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax		\$331,158.36
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year		\$ 0.00
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year		\$ 0.00
4. Reserve fund revenues		
TOTAL REVENUES		\$331,158.36

EXPENDITURES

1. General Government Expenditures		\$ 32,568.36
a. Tax Administration	\$12,618.36	
b. General Administrative	\$ 5,000.00	
c. Tax Appeals	\$ 7,450.00	
d. Legislative	\$ 7,500.00	
2. Protection Services		\$35,661.00
a. Policing	\$26,291.00	
b. Firefighting	\$ 9,370.00	
c. Regulatory Measures		
d. Other Protective Services		
3. Transportation		\$ 0.00
a. Roads and Streets		
b. Snow and Ice Removal		
c. Parking		
d. Public Transit		
e. Other Transportation		
4. Recreation and Cultural Services		\$ 0.00
a. Recreation		
b. Culture		
c. Other Recreation and Culture		

5.	Community Development		\$	0.00
	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			
	l. Other Regional Planning and Development			
6.	Environment Health Services			\$12,684.40
	a. Water Purification and Supply	\$ 7,918.49		
	b. Sewage Collection and Disposal	\$ 4,765.91		
	c. Garbage Waste Collection and Disposal			
	d. Other Environmental Services			
7.	Fiscal Services		\$	0.00
	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. Township of Langley (water, sewer, police and fire)			\$74,933.02
9.	Taxes Collected for Other Governments			
10.	Grants:			\$172,000.00
	a. Home owner grant equivalents:	\$172,000.00		
	b. Other grants:	\$	0.00	

11. Contingency Amounts	\$ 3,311.58
TOTAL EXPENDITURES	\$331,158.36
BALANCE	\$ 00.00

The Matsqui First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the Matsqui First Nation under each agreement during the budget period:

- (i) Abbotsford \$47,037.60
- (ii) Langley \$74,933.02

**MATSQUI FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective June 11, 2009]

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 Matsqui First Nation has enacted the *Matsqui First Nation Property Assessment By-law Amendment 1-1995* dated December 11, 1995 and the *Matsqui First Nation Property Taxation By-law Amendment 1-1995* dated December 11, 1995, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

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

NOW THEREFORE the Council of the Matsqui First Nation duly enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Rates Law, 2009*.

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 *Matsqui First Nation Property Assessment By-law Amendment 1-1995*;

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

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

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

“Taxation Law” means the *Matsqui First Nation Property Taxation By-law Amendment 1-1995*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

9. This Law comes into force and effect on the later of June 2, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [2] day of [June] , 2009, at Matsqui, in the Province of British Columbia.

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

[Alice Mckay]

Chief Alice Mckay

[Louis Julian]

Councillor Louis Julian

[Brenda Morgan]

Councillor Brenda Morgan

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	7.24500
Class 2 - Utilities	57.96000
Class 3 - Supportive Housing	00.00000
Class 4 - Major Industry	00.00000
Class 5 - Light Industry	23.32890
Class 6 - Business and Other	00.00000
Class 7 - Forest Land	00.00000
Class 8 - Recreational Property/Non-Profit Organization	00.00000
Class 9 - Farm	00.00000
Class 10 - CPR Railway Land and Track	36.59147

**SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE LAW, 2009**

[Effective May 30, 2009]

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 Shuswap Indian Band has enacted Assessment Law, Taxation Law and Annual Rates Law, respecting taxation for local purposes on reserve;

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

NOW THEREFORE the Council of the Shuswap Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Law, 2009*.

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 *Shuswap Indian Band Property Assessment Law, 2008*;

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

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

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

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

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

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

“Taxation Law” means the *Shuswap Indian Band Property Taxation Law, 2008*.

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

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. A reserve fund is hereby established only for one or more of the following purposes:

- i) capital infrastructure replacement, provided its purposes are supported by a capital development plan;
- ii) capital infrastructure improvement, provided its purposes are supported by a capital development plan; and
- iii) other purpose, provided those purposes are supported by a capital development plan, contingent liability plan, land management plan or long-term economic plan.

7. Those amounts as are indicated in the annual budget must be credited to the General Reserve Fund, or Sewer Capital reserve fund.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.

9. Expenditures of local revenues must be made only in accordance with the annual budget.

10. Notwithstanding section 10 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

11. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

15. This Law comes into force and effect on the later of May 28th and the day it is approved by the First Nations Tax Commission.

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$558,000.00
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Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$0
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TOTAL REVENUES	\$558,000.00
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EXPENDITURES

- | | | |
|----|---|------------|
| 1. | General Government Expenditures | |
| | a. Executive and Legislative | |
| | b. General Administrative-Wages,Travel,ect. | 153,000.00 |
| | c. Other General Government-BC Assess. | 6,877.00 |
| 2. | Protection Services | |
| | a. Policing | |
| | b. Firefighting | 7,000.00 |
| | c. Regulatory Measures | 2,000.00 |
| | d. Other Protective Services | |
| 3. | Transportation | |
| | a. Roads and Streets-Street Lighting | 8,000.00 |
| | b. Snow and Ice Removal | 12,500.00 |
| | c. Parking | |
| | d. Public Transit | |
| | e. Other Transportation | |
| 4. | Recreation and Cultural Services | |
| | a. Recreation | 1,906.00 |
| | b. Culture | 8,500.00 |
| | c. Other Recreation and Culture | 8,000.00 |
| 5. | Community Development | |
| | a. Education | |
| | b. Housing | |
| | c. Planning and Zoning | |
| | d. Community Planning | 15,000.00 |

e.	Economic Development Program	
f.	Heritage Protection	7,000.00
g.	Agricultural Development	6,012.00
h.	Urban Renewal	
i.	Beautification	7,400.00
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	5,000.00
d.	Other Environmental Services	
7.	Fiscal Services	
a.	Interest Payments to the First Nations Finance Authority	
b.	Debt Payments to the First Nations Finance Authority	
c.	Other Payments to the First Nations Finance Authority	
d.	Other Interest Payments	
e.	Other Debt Charges-CPRail	39,000.00
f.	Other Fiscal Services	
g.	Debenture Payments	
8.	Other Services	
a.	Health	5,000.00
b.	Social Programs and Assistance	2,500.00
c.	Agriculture	
d.	Tourism	
e.	Trade and Industry	
f.	Other Service-CC Honorarium	41,500.00
9.	Taxes Collected for Other Governments	
Grants:		
	Home owner grant equivalents:	24,705.00
	Not-for-profit corporations:	

Other Expenditures:

Municipal Service Agreements-RDEK 43,000.00

Legal 42,500.00

Amounts payable to the First Nations Finance Authority:

Contingency Amounts:(10%) 55,800.00

Reserve Funds(10%) 55,800.00

Payments into Reserve Funds:

Capital Infrastructure Replacement: 27,900.00

Capital Infrastructure Improvement: 27,900.00

Expenditures from Reserve Funds:

TOTAL EXPENDITURES \$558,000.00

BALANCE \$558,000.00

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved: 30 Units
2. The following additional grants are approved: 9 Units

**SHUSWAP INDIAN BAND
ANNUAL RATES LAW, 2009**

[Effective May 30, 2009]

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 Shuswap Indian Band has enacted Assessment Law, Taxation Law, respecting taxation for local purposes on reserve;

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

NOW THEREFORE the Council of the Shuswap Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Rates Law, 2009*.
2. In this Law:

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

“Assessment Law” means the *Shuswap Indian Band Nation Property Assessment Law, 2008* ;

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

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

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

“Taxation Law” means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 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 May 28th and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [27th] day of [May], 20 [09], at [Shuswap Band Office], in the Province of [Invermere, B.C.].

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

[Paul Sam]

Chief Paul Sam

[Alice Sam]

Councillor Alice Sam

Councillor Diane Cote

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	5.7877
Class 2 - Utilities	29.2860
Class 6 - Business and Other	13.0224
Class 8 - Recreational Property/Non-Profit Organization	8.6816

SHXWHÁ:Y VILLAGE
ANNUAL EXPENDITURE LAW, 2009-02

[Effective May 30, 2009]

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 Shxwhá:y Village has enacted the *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004, 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 Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Expenditure Law, 2009*.
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 *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004;

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

“First Nation” means the Shxwhá:y Village, 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 *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009, and ending March 31, 2010, 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 later of May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May, 2009, at Shxwhá:y Village Band Hall, in the Province of British Columbia.

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

[Murray Sam]

Chief Murray Sam

[Donna Cailing]

Councillor Donna Cailing

Councillor Tina Rabang

[William Rabang]

Councillor William Rabang

Councillor Daniel Rapada

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$19,023
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$19,023

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	2,000
c. Other General Government	
2. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	
d. Community Planning	
e. Economic Development Program	10,000
f. Heritage Protection	
g. Agricultural Development	
h. Urban Renewal	
i. Beautification	2,000
j. Land Rehabilitation	
k. Tourism	
l. Other Regional Planning and Development	
3. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	4,623
d. Other Environmental Services	
4. Contingency Amounts	400
TOTAL EXPENDITURES	\$19,023
BALANCE	\$0

**SHXWHÁ:Y VILLAGE
ANNUAL RATES LAW, 2009-01**

[Effective May 30, 2009]

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 Shxwhá:y Village has enacted the *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004, 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 Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Rates Law, 2009*.

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 *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004;

“First Nation” means the Shxwhá:y Village, 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 *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

9. This Law comes into force and effect on the later of May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May, 2009, at Shxwhá:y Village Band Hall, in the Province of British Columbia.

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

[Murray Sam]

Chief Murray Sam

[Donna Cailing]

Councillor Donna Cailing

Councillor Tina Rabang

[William Rabang]

Councillor William Rabang

Councillor Daniel Rapada

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	7.052
Class 2 - Utilities	57.362
Class 4 - Major Industry	N/A from City of Chilliwack
Class 5 - Light Industry	18.357
Class 6 - Business and Other	18.375
Class 7 - Forest Land	18.223
Class 8 - Recreational Property/Non-Profit Organization	7.189
Class 9 - Farm	21.633

**SKEETCHESTN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2009**

[Effective May 30, 2009]

WHEREAS:

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

B. The Council of the Skeetchestn Indian Band has enacted the *Skeetchestn Indian Band Property Assessment Law 2008* and the *Skeetchestn Indian Band Property Taxation Law 2008*, respecting taxation for local purposes on reserve; and

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

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

1. This Law may be cited as the *Skeetchestn Indian Band Annual Expenditure Law, 2009*.

2. In this Law:

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

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

“Assessment Law” means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

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

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

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

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

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

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

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, and ending December 31, is attached as a Schedule to this Law.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. A reserve fund is hereby established for the Skeetchestn Capital Sinking Fund and the Skeetchestn Program Stabilization Fund.

7. Those amounts as are indicated in the annual budget must be credited to the Skeetchestn Capital Sinking Fund and the Skeetchestn Program Stabilization Fund.

8. This Law authorizes the expenditure from the Skeetchestn Capital Sinking Fund and the Skeetchestn Program Stabilization Fund as indicated in the annual budget, for the purposes of constructing or upgrading Band capital assets and for supplementing operational costs when projected revenues for Band administrative, social and educational non-capital programs are anticipated to be lower than projected expenditures.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. Expenditures of local revenues must be made only in accordance with the annual budget.

11. Notwithstanding section 10 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.

12. 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.

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

14. 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.

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

16. This Law comes into force and effect on the later of May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of May 2009, at Savona, in the Province of British Columbia.

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

[Rick Deneault]

Chief Rick Deneault

[Darrel Draney]

Councillor Darrel Draney

Councillor Gordon Deneault

[Candice Simon]

Councillor Candice Simon

[Edward Jules]

Councillor Edward Jules

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$501,098.00
b. Taxation for the Provision of Services	\$0.00
c. Business Activity Taxes	\$0.00
2. Development Cost Charges Revenues	\$0.00
3. Proceeds from borrowing	\$0.00
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0.00
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0.00
6. Reserve fund revenues	
i . Skeetchestn Capital Sinking Fund	\$0.00
ii . Skeetchestn Program Stabilization Fund	\$0.00
TOTAL REVENUES	\$501,098.00

EXPENDITURES

1. General Government Expenditures	\$148,000
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	\$31,500
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	\$42,000
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	

4.	Recreation and Cultural Services	\$0.00
	a. Recreation	
	b. Culture	
	c. Other Recreation and Culture	
5.	Community Development	\$100,433
	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	
	l. Other Regional Planning and Development	
6.	Environment Health Services	\$64,000
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Other Environmental Services	
7.	Fiscal Services	\$47,654
	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	\$18,000
	a. Health	

b. Social Programs and Assistance	
c. Trade and Industry	
d. Other Service	
9. Taxes Collected for Other Governments	\$0.00
10. Grants:	
a. Home owner grant equivalents:	\$0.00
b. Other grants:	\$0.00
11. Contingency Amounts	\$5,675
12. Transfers into reserve funds	
a. Skeetchestn Capital Sinking Fund	\$20,000
b. Skeetchestn Program Stabilization Fund	\$20,000
TOTAL EXPENDITURES	\$501,098
BALANCE	\$0.00

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:

Street Lighting	\$3836.00
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APPENDIX A

Reserve Fund Balances

1. Skeetchestn Capital Sinking Fund

Beginning balance as of January 1, 2009:	\$143,511
--	-----------

Transfers out	
---------------	--

i. to local revenue account:	\$0.00
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Transfers in	
--------------	--

i. from local revenue account:	\$20,000
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Ending balance as of December 31, 2009:	\$163,511
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2. Skeetchestn Program Stabilization Fund

Beginning balance as of January 1, 2009:	\$338,943
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Transfers out	
---------------	--

i. to local revenue account:	\$0.00
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Transfers in	
--------------	--

i. from local revenue account:	\$20,000
--------------------------------	----------

Ending balance as of December 31, 2009:	\$358,943
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**SKEETCHESTN INDIAN BAND
ANNUAL RATES LAW, 2009**

[Effective May 30, 2009]

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 Skeetchestn Indian Band has enacted the *Skeetchestn Indian Band Property Assessment Law 2008* and the *Skeetchestn Indian Band Property Taxation Law 2008*, respecting taxation for local purposes on reserve; and

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

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

1. This Law may be cited as the *Skeetchestn Indian Band Annual Rates Law, 2009*.

2. In this Law:

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

“Assessment Law” means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

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

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

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

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 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 later of May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of May, 2009, at Savona, in the Province of British Columbia.

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

[Rick Deneault]

Chief Rick Deneault

[Darrel Draney]

Councillor Darrel Draney

Councillor Gordon Deneault

[Candice Simon]

Councillor Candice Simon

[Edward Jules]

Councillor Edward Jules

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	4.9340
Class 2 - Utilities	26.8149
Class 4 - Major Industry	20.1122
Class 5 - Light Industry	18.3197
Class 6 - Business and Other	15.4365
Class 7 - Forest Land	9.9607
Class 8 - Recreational Property/Non-Profit Organization	7.2250
Class 9 - Farm	9.8850

SLIAMMON INDIAN BAND
ANNUAL EXPENDITURE LAW, 2009

[Effective: June 11, 2009]

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 Sliammon Indian Band has enacted the *Sliammon Indian Band Property Taxation Law*, PR-95-02 and the *Sliammon Indian Band Property Assessment Law*, PR-95-01; 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 Sliammon Indian Band duly enacts as follows:

1. This Law may be cited as the *Sliammon Indian Band Annual Expenditure Law, 2009*.

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 *Sliammon Indian Band Property Assessment Law, 2009*;

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

“First Nation” means the Sliammon 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 *Sliammon Indian Band Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009, and ending March 31, 2010, is attached as a Schedule to this Law.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2009, at Powell River, in the Province of British Columbia.

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

[Clint Williams]

Chief Clint Williams

[David Louie]

Councillor David Louie

[Gloria Francis]

Councillor Gloria Francis

Councillor Allison Wilson

Councillor L. Maynard Harry

[Tracy Timothy]

Councillor Tracy Timothy

[Eugene Louie]

Councillor Eugene Louie

Councillor Brian Hackett

[Bruce Point]

Councillor Bruce Point

Councillor John Hackett

SCHEDULE
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	299,820.19
Surplus or Deficit Property Tax Revenue carried over from Previous Fiscal Years	19,500.00
TOTAL REVENUES	\$319,320.19

EXPENDITURES

1. General Government Expenditures	
a. General Administrative (supplies/office)	20,000.00
b. Consulting/Legal	5,000.00
c. Salaries and Benefits	93,932.84
d. BC Assessment/Board of Review	10,000.00
e. Training /Workshops	8,000.00
2. Protection Services	
a. Municipal Type Service Agreement	62,096.00
3. Transportation	
a. Road Repairs	1,500.00
b. Brush Clearing	1,000.00
c. Flyer Delivery	900.00
d. Mailouts	500.00
4. Community Development	
a. Two Access Lots	15,000.00
5. Environment Health Services	
a. Water Purification	5,175.00
b. Water Shutoff Fixtures	10,200.00
6. Fiscal Services	
a. Tax Exemptions	14,324.00
7. Recreation and Cultural Services	
a. Recreation/Cultural Services	2,900.00
8. Other Services	
a. Street Lighting	2,000.00

GRANTS

Home owner grant equivalents:	50,849.00
CONTINGENCY AMOUNTS	15,943.35
TOTAL EXPENDITURES	\$319,320.19
BALANCE	0

Appendix A

Reserve Fund Balances

1. Tax Capital Projects

Beginning balance as of January 1, 2009: \$ 115,305.23

Transfers out

i. to local revenue account: \$

ii. to _____ reserve fund: \$

Transfers in

i. from local revenue account: \$ 53,889.00

2005 - \$17,030.00

2006 - \$16,672.00

2007 - \$20,187.00

2008 - \$ 00.00

ii. from _____ reserve fund: \$ 00.00

Ending balance as of December 31, 2009: \$ 169,194.23

2. Tax Stabilization

Beginning balance as of January 1, 2009: \$ 87,280.49

Transfers out

i. to local revenue account: \$

ii. to _____ reserve fund: \$

Transfers in

i. from local revenue account: \$ 53,889.00

2005 - \$17,030.00

2006 - \$16,672.00

2007 - \$20,187.00

2008 - \$ 00.00

ii. from _____ reserve fund: \$ 00.00

Ending balance as of December 31, 2009: \$ 141,169.49

**SLIAMMON INDIAN BAND
ANNUAL RATES LAW, 2009**

[Effective June 11, 2009]

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 Sliammon Indian Band has enacted the *Sliammon Indian Band Property Taxation Law*, PR-95-02 and the *Sliammon Indian Band Property Assessment Law*, PR-95-01; 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 Sliammon Indian Band duly enacts as follows:

1. This Law may be cited as the *Sliammon Indian Band Annual Rates Law, 2009*.

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 *Sliammon Indian Band Property Assessment Law, 2009*;

“First Nation” means the Sliammon 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 *Sliammon Indian Band Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 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, subject to sections 4 and 5.

4. Notwithstanding section 3, where:

a) the amount of the tax levied on Class I taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

b) no taxpayer for that taxable property is over sixty-five (65) years of age, then

the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where:

a) the amount of the tax levied on Class I taxable property in a taxation year is less than one hundred dollars (\$100), and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age, then the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

11. A reference in this Law to an enactment is a reference to the enactment as it is amended or replaced from time to time and includes any regulations made under the enactment.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2009, at Powell River, in the Province of British Columbia.

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

[Clint Williams]

Chief Clint Williams

[David Louie]

Councillor David Louie

[Gloria Francis]

Councillor Gloria Francis

[Tracy Timothy]

Councillor Tracy Timothy

[Eugene Louie]

Councillor Eugene Louie

Councillor Brian Hackett

Councillor Allison Wilson

Councillor L. Maynard Harry

[Bruce Point]

Councillor Bruce Point

Councillor John Hackett

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	6.7478
Class 2 - Utilities	29.6903
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	20.2434
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	0
Class 9 - Farm	0

**SLIAMMON INDIAN BAND
PROPERTY ASSESSMENT LAW, 2009**

[Effective May 21, 2009]

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SCHEDULES

- I Property Classes
- II Request for Information by Assessor
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- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
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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 Sliammon 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 Sliammon 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 Sliammon Indian Band, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Sliammon Indian Band Property Assessment Law, 2009*.

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;

“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 Sliammon 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;

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

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

“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 *Sliammon Indian Band Property Taxation Law, 2009*;

“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

- (a) all interests in land that are subject to taxation under the Taxation Law;
- (b) all interests in land for which payments-in-lieu may be accepted by Council; and
- (c) non-taxable interests in land, as directed 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 the First Nation or the Council, in 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*, R.S.B.C. 1996, C.111 are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within twenty-one (21) 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 (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 assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

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

Chargeholders

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

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

Assessment Notice

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

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

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

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

(5) If several interests in land are assessed in the name of the same holder at the same value, it is sufficient if the Assessment Notice identifies 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 assessor.

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) or (2), 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 person cannot appeal;

(a) a supplementary assessment that gives effect to a decision of the Assessment Review Board, or

(b) a supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(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
- (a) at least one (1) member who is a member of the law society of the Province,
 - (b) at least one (1) member who has experience in assessment appeals in the Province, and
 - (c) 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 at the rates established from time to time for a part-time panel chair of the British Columbia Property Assessment Appeal Board,

(b) a member who is not the chair but meets the requirements of paragraph 21(2)(a) or (b) 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 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, or replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out the member's 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.

Duties of Tax Administrator

25.(1) The tax administrator must

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

Removal of Member

26. 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) has unexcused absences from 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 2488 Idiens Way, Courtenay, BC V9N 9B5.

(3) The grounds for an appeal may be in respect of one or more of the following:

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

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

Agents and Solicitors

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

Scheduling of Hearing

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

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

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

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

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

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

Delivery of Documentation

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

Timing for Hearing

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

Daily Schedule

35.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

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

Conduct of Hearing

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

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

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

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

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

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

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

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

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

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

Maintaining Order at Hearings

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

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

Summary Dismissal

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

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

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

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

Quorum

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

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

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

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

Power to Determine Procedures

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

Orders to Attend/Provide Documents

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

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

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

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

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

- (4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

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

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal,

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

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

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

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

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

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

Withdrawal of Appeal

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

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

Delivery of Decisions

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

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty dollars (\$20).

(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 twenty-one (21) 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) A reference in this Law to an enactment is a reference to the enactment as it is amended or replaced 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 *Sliammon Indian Band Property Assessment By-law No. PR-95-01*, as amended, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the later of April 6, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of March, 2009, at Powell River, in the Province of British Columbia.

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

[Clint Williams]

Chief Clint Williams

[Brian Hackett]

Councillor Brian Hackett

Councillor Gloria Francis

[Tracy Timothy]

Councillor Tracy Timothy

[Eugene Louie]

Councillor Eugene Louie

[David Louie]

Councillor David Louie

Councillor Allison Wilson

Councillor L. Maynard Harry

[Bruce Point]

Councillor Bruce Point

[John Hackett]

Councillor John Hackett

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 SLIAMMON INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 8(1) of the *Sliammon Indian Band Property Assessment Law, 2009*, 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 Sliammon Indian Band

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 9(2) of the *Sliammon Indian Band Property Assessment Law, 2009*, the assessor for the Sliammon 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 Sliammon Indian Band

Dated: _____, 20__ .

SCHEDULE IV
(Subsection 14(4))

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

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

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

- (1) a complaint or appeal under the *Sliammon Indian Band Property Assessment Law, 2009*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____

Signed: _____
[please print name]

Dated: _____, 20____ .

SCHEDULE V

(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 _____ 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 *Sliammon Indian Band Property Assessment Law, 2009*. 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 *Sliammon Indian Band Property Assessment Law, 2009*.

Tax Administrator for the Sliammon Indian Band

Dated: _____, 20__ .

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

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

PURSUANT to the provisions of the *Sliammon Indian Band Property Assessment Law, 2009*, 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 Sliammon Indian Band
2488 Idiens Way
Courtenay, BC V9N 9B5

PURSUANT to the provisions of *Sliammon Indian Band Property Assessment Law, 2009*, 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 thirty dollars (\$30) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20____.

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

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

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

PURSUANT to the provisions of the *Sliammon Indian Band Property Assessment Law, 2009* 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 Sliammon 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: _____ [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 Sliammon Indian Band, hereby certify that this is the Sliammon 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 *Sliammon Indian Band Property Assessment Law, 2009*.

(Signature of Assessor)

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

**SLIAMMON INDIAN BAND
PROPERTY TAXATION LAW, 2009**

[Effective May 21, 2009]

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I	Request for Information by Tax Administrator
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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 Sliammon 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 Sliammon 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 Sliammon Indian Band, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Sliammon Indian Band Property Taxation Law, 2009*.

**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;

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

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

“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 Sliammon 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 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;
- “*Home Owner Grant Act*” means the *Home Owner Grant Act*, R.S.B.C. 1996, c.194;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “*Indian Act*” means the *Indian Act*, R.S.C. 1985, c. I-5;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “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 Intention to Collect Rent to Pay Taxes” means a notice containing the information set out in Schedule XI;
- “Notice of Rent Collection to Pay Taxes” means a notice containing the information set out in Schedule XII;

“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;

“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;

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

“tenant” includes any person in possession of an interest in land, or who is entitled under a lease, license or other legal means to possess or occupy an interest in land, and includes a sub-tenant.

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

PART III ADMINISTRATION

Tax Administrator

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

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

(3) The tax administrator may, with the consent of the Chief Administrative Officer, 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

(b) a change in the assessed value results in a reduction of taxes for a property, or

(c) it is determined under this Law that a person was taxed in excess of the proper amount, for reasons other than as set out at subsection 7(1)(b),

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; and
- (h) that land of a cemetery actually used for burial purposes.

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

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

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

Grants

10.(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 will, in each taxation year, determine all grants that will be given under subsection (1) and will authorize those grants in an expenditure law.

(3) A holder who, in a taxation year, would be entitled to a grant under the provisions of the *Home Owner Grant Act* if the holder's property was subject to taxation by a local government, is entitled to receive an equivalent grant from the First Nation.

(4) A grant under subsection (3) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* if the holder's property was subject to taxation by a local government.

(5) Council will in each year show in an expenditure law the total amount of all homeowner grants given in subsection (3).

PART VII

LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) 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 four hundred dollars (\$400).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 16 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 Sliammon Indian Band.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before June 15 in each taxation year, the tax administrator must create a tax roll for that taxation year.

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

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

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

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

Annual Tax Notices

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

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

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

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

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

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

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

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 15 in the taxation year, the tax administrator may

- (a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and
 - (b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.
- (2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.
- (3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty dollars (\$20) for each tax roll folio searched.

**PART XI
PENALTIES AND INTEREST****Penalty**

21. If all or part of the taxes remain unpaid after July 16 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 16 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

**PART XII
REVENUES AND EXPENDITURES****Revenues and Expenditures**

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) 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.

(2) 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.

(3) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(4) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(5) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV, XVI and XVII, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV, XVI and XVII and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV, XVI and XVII.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

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

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

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

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If, at any time before the seized property is sold, a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the 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**

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 41(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the 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

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

- (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue
- (a) fire protection or police services to the taxable property of a debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or
 - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

RIGHT TO COLLECT RENT TO PAY TAXES

Right to Collect Rent to Pay Taxes

46.(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

47.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

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

Disclosure for Research Purposes

48. Notwithstanding section 47, Council may disclose information and records to a third party for research purposes, including statistical research, provided

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

Validity

49. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

50.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

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

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

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

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

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

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

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

(5) A reference in this Law to an enactment is a reference to the enactment as it is amended or replaced from time to time, and includes any regulations made under the enactment.

(6) The attached schedules form part of, and are integral to, this Law.

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

Repeal

53. The *Sliammon Indian Band Property Taxation Bylaw No. PR-95-02*, as amended, is hereby repealed in its entirety.

Force and Effect

54. This Law comes into force and effect on the later of April 6, 2009, and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of March, 2009, at Powell River, in the Province of British Columbia.

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

[Clint Williams]

Chief Clint Williams

[Brian Hackett]

Councillor Brian Hackett

Councillor Gloria Francis

[Tracy Timothy]

Councillor Tracy Timothy

[Eugene Louie]

Councillor Eugene Louie

[David Louie]

Councillor David Louie

Councillor Allison Wilson

Councillor L. Maynard Harry

[Bruce Point]

Councillor Bruce Point

[John Hackett]

Councillor John Hackett

SCHEDULE I

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE SLIAMMON INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 17(1) of the *Sliammon Indian Band Property Taxation Law, 2009*, 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 Sliammon Indian Band

Dated: _____, 20____.

SCHEDULE II

(Subsection 14(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Sliammon Indian Band Property Taxation Law, 2009*, 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 16, 20__ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Sliammon Indian Band Tax Department, located at RR #2 Sliammon Road, Powell River, BC V8A 4Z3, during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 16, 20__ shall incur penalties and interest in accordance with the *Sliammon Indian Band Property Taxation Law, 2009*.

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 Sliammon Indian Band

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 \$ 25.00
2. For service of notice on each person or place \$ 45.00
3. For advertising in newspaper \$ 300.00
4. For time spent in conducting a seizure and sale of personal property \$ 40.00 per hour (per person)
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 *Sliammon Indian Band Property Taxation Law, 2009*, 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 Sliammon Indian Band

Dated: _____, 20__ .

SCHEDULE V
(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Sliammon Indian Band Property Taxation Law, 2009*, 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 Sliammon Indian Band, located at RR #2 Sliammon Road, Powell River, BC V8A 4Z3, 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 Sliammon Indian Band

Dated: _____, 20__ .

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 31(2) of the *Sliammon Indian Band Property Taxation Law, 2009*, 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 bylaw 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 Powell River Peak 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 Sliammon Indian Band

Dated: _____, 20____.

SCHEDULE VII

(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Sliammon Indian Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 31(2) of the *Sliammon Indian Band Property Taxation Law, 2009* 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 Sliammon Indian Band

Dated: _____, 20____.

SCHEDULE VIII

(Subsection 36(2))

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36(1) of the *Sliammon Indian Band Property Taxation Law, 2009*, 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 Sliammon Indian Band, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five

percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Sliammon 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 *Sliammon Indian Band Property Taxation Law, 2009*.

Tax Administrator for the Sliammon Indian Band

Dated: _____, 20____ .

SCHEDULE IX

(Subsection 38(1))

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Sliammon 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 Sliammon 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 Sliammon 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 *Sliammon Indian Band Property Taxation Law, 2009*.

Tax Administrator for the Sliammon Indian Band

Dated: _____, 20__ .

SCHEDULE X

(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Sliammon Indian Band Property Taxation Law, 2009*.

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 Sliammon Indian Band

Dated: _____, 20____.

SCHEDULE XI

(Subsection 46(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 46(3) of the *Sliammon Indian Band Property Taxation Law, 2009*, 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 Sliammon Indian Band

Dated: _____, 20__ .

SCHEDULE XII
(Subsection 46(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 Sliammon Indian Band under the *Sliammon Indian Band Property Taxation Law, 2009*.

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 27(1) and 46(2), respectively, of the *Sliammon Indian Band Property Taxation Law, 2009*.

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, Sliammon Indian Band
RR #2 Sliammon Road, Powell River, BC
V8A 4Z3

Tax Administrator for the Sliammon Indian Band

Dated: _____, 20____.

**SONGHEES FIRST NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective May 30, 2009]

WHEREAS:

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

B. The Council of the Songhees First Nation has enacted the *Songhees First Nation Property Assessment Law, 2008* and the *Songhees First Nation Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

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

NOW THEREFORE the Council of the Songhees First Nation duly enacts as follows:

1. This Law may be cited as the *Songhees First Nation Annual Expenditure Law, 2009*.

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 *Songhees First Nation Property Assessment Law, 2008*;

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

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

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

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

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

“Songhees First Nation Road Paving Project, 2009” means the work described in the Completion Report attached to the Schedule as Appendix B;

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

“Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the taxation year beginning January 1, 2009, and ending December 31, 2009, is attached as a Schedule to this Law.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. The Income Stabilization Fund is hereby established as a reserve fund.

7. Those amounts as are indicated in the annual budget must be credited to the Income Stabilization Fund.

8. The Capital Projects Fund is hereby established as a reserve fund.

9. Those amounts as are indicated in the annual budget must be credited to the Capital Projects Fund.

10. This Law authorizes the expenditure from the Capital Projects Fund as indicated in the annual budget, for the purposes of the Songhees First Nation Road Paving Project, 2009.

11. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

12. Expenditures of local revenues must be made only in accordance with the annual budget.

13. Notwithstanding section 11 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.

14. 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.

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

16. 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.

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

18. 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 15th day of May, 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

[Norman George]

Councillor Norman George

Councillor Garry Albany

[Frank George]

Councillor Frank George Sr.

Councillor Nicholas Albany

SCHEDULE
ANNUAL BUDGET

REVENUES

1.	Local Revenue for current taxation year	
a.	Property Tax	\$1,038,017
b.	Penalties and Interest	\$46,500
2.	Other Revenues	
a.	Pet Licencing	\$1,000
b.	BC HOG Benefit (2004-2008)	\$168,000
3.	Accumulated Surplus - Local revenues carried over from previous taxation year	\$106,250
4.	Capital Projects Fund Revenues	
i.	Songhees First Nation Road Paving Project, 2009	\$210,532
ii.	IR#1A Community Wellness Facility, Capital Expenditure By-law No. 2007-3	\$79,038
	TOTAL REVENUES	\$1,649,337

EXPENDITURES

1.	General Government Services	
a.	General Administration	\$148,021
b.	Executive & Legislative	\$75,000
c.	Board of Review	\$6,000
2.	Protective Services	
a.	Bylaw Enforcement	\$72,496
b.	Fire Protection	\$70,000
c.	Emergency Measures	\$5,000
d.	Address Renumbering	\$5,000
3.	Transportation Services	
a.	Road Repairs/Groundskeeping	\$5,000
b.	Traffic Control	\$3,000
c.	Snow Removal	\$2,000
4.	Recreation & Cultural Services	
a.	Community Events	\$10,000
b.	Songhees Cultural Grant	\$5,000

c. Accounting/Legal Education Bursary	\$2,000
d. Playground Maintenance	\$2,000
e. Donations & Gifts	\$2,000
5. Community Development	
a. Planning	\$5,000
b. Engineering	\$5,000
6. Environmental Health Services	
a. CRD Sewer & Water	\$60,000
b. Annual refuse collection & disposal	\$20,000
7. Taxes Collected for Other Governments	
a. CRD Regional District Hospital	\$35,000
b. BC Assessment	\$12,000
8. Grants	
a. Home Owner Grant	\$135,000
b. Additional Grant	\$250,000
9. Contingency Amount	\$50,000
10. Transfers into reserve funds	
a. Income Stabilization Fund	\$168,000
b. Capital Projects Fund	\$207,250
11. Capital Expenditures	
a. Songhees Road Paving Project, 2009	\$210,532
b. IR#1A Community Wellness Facility, Capital Expenditure By-law No. 2007-3	\$79,038
TOTAL EXPENDITURES	\$1,649,337
BALANCE	\$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

View Royal Fire Department, Fire Protection	\$70,000
Capital Regional District, Local Services Agreement	\$95,000
BC Assessment Authority, Assessment Services Contract	\$12,000

Note: This Budget includes two attached Appendices

Appendix A: Reserve Fund Balances

Appendix C: Songhees Road Paving Project 2009, Completion Report

APPENDIX A

Reserve Fund Balances

1. Income Stabilization Fund

Beginning balance as of January 1, 2009	\$1,581,158
---	-------------

Transfers in	
--------------	--

i. from BC Hog Benefit Program:	\$168,000
---------------------------------	-----------

Ending Balance as of December 31, 2009	\$1,749,158
--	-------------

2. Capital Projects Reserve Fund

Beginning balance as of January 1, 2009	\$939,221
---	-----------

Transfers out	
---------------	--

i. to local revenue account:	
------------------------------	--

a. Songhees First Nation Road Paving Project, 2009	\$210,532
--	-----------

b. IR#1A Community Wellness Facility, Capital Expenditure By-law No. 2007-3	\$79,038
--	----------

Transfers in	
--------------	--

i. from local revenue account:	\$207,250
--------------------------------	-----------

Ending Balance as of December 31, 2009	\$856,901
--	-----------

**SONGHEES FIRST NATION
ANNUAL RATES LAW, 2009**

[Effective May 30, 2009]

WHEREAS:

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

B. The Council of the Songhees First Nation has enacted the *Songhees First Nation Property Assessment Law, 2008* and the *Songhees First Nation Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

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

NOW THEREFORE the Council of the Songhees First Nation duly enacts as follows:

1. This Law may be cited as the *Songhees First Nation Annual Rates Law, 2009*.

2. In this Law:

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

“Assessment Law” means the *Songhees First Nation Property Assessment Law, 2008*;

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

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

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

“Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule A 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 integral to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of May, 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

[Norman George]

Councillor Norman George

Councillor Garry Albany

[Frank George]

Councillor Frank George Sr.

Councillor Nicholas Albany

SCHEDULE A**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	6.2678
Class 2 - Utilities	47.3219
Class 3 - Supportive Housing	6.2678
Class 4 - Major Industry	47.6353
Class 5 - Light Industry	26.5755
Class 6 - Business and Other	19.7436
Class 7 - Forest Land	2.8832
Class 8 - Recreational Property/Non-Profit Organization	8.9003
Class 9 - Farm	17.8632

**SQUIALA FIRST NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective May 30, 2009]

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 Squiala First Nation has enacted the *Squiala First Nation Property Assessment By-law* dated October 27, 2005 and the *Squiala First Nation Property Taxation By-law* dated October 27, 2005, 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 Squiala First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Expenditure Law, 2009*.

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 *Squiala First Nation Property Assessment By-law* dated October 27, 2005;

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

“First Nation” means the Squiala 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;

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

“Taxation Law” means the *Squiala First Nation Property Taxation By-law* dated October 27, 2005.

3. The Squiala First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010 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 form 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 8th day of May 2009, at Chilliwack, in the Province of British Columbia.

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

[Sam Jimmie III]

Chief Sam Jimmie III

[Mike Jimmie]

Councillor Mike Jimmie

Councillor Allen Jimmie

SCHEDULE I
ANNUAL BUDGET

REVENUES

Local revenues for current fiscal year	\$ 7,738.58
Surplus local revenues carried over from previous fiscal years	\$ 0.00
Deficit local revenues carried over from previous fiscal years	\$ 0.00
Reserve fund revenues	\$ 0.00
TOTAL REVENUES	\$ 7,738.58

EXPENDITURES

1. General Government Expenditures	
a. Tax Administration	\$ 0.00
b. General Administrative	\$ 0.00
c. Tax Appeals	\$ 0.00
d. Legislative	\$ 0.00
2. Protection Services	
a. Policing	\$ 0.00
b. Firefighting	\$ 0.00
c. Regulatory Measures	\$ 0.00
d. Other Protective Services	\$ 0.00
3. Transportation	
a. Roads and Streets	\$ 0.00
b. Snow and Ice Removal	\$ 0.00
c. Parking	\$ 0.00
d. Public Transit	\$ 0.00
e. Other Transportation	\$ 0.00
4. Recreation and Cultural Services	
a. Recreation	\$ 0.00
b. Culture	\$ 2,000.00
c. Other Recreation and Culture	\$ 0.00
5. Community Development	
a. Education	\$ 0.00

b.	Housing	\$ 4,964.72
c.	Planning and Zoning	\$ 0.00
d.	Community Planning	\$ 0.00
e.	Economic Development Program	\$ 0.00
f.	Heritage Protection	\$ 0.00
g.	Agricultural Development	\$ 0.00
h.	Urban Renewal	\$ 0.00
i.	Beautification	\$ 0.00
j.	Land Rehabilitation	\$ 0.00
k.	Tourism Development	\$ 0.00
l.	Tourism Information	\$ 0.00
m.	Other Regional Planning and Development	\$ 0.00
6.	Environment Health Services	
a.	Water Purification and Supply	\$ 0.00
b.	Sewage Collection and Disposal	\$ 0.00
c.	Garbage Waste Collection and Disposal	\$ 0.00
d.	Other Environmental Services	\$ 0.00
7.	Fiscal Services	
a.	Interest Payments to the First Nations Finance Authority	\$ 0.00
b.	Debt Payments to the First Nations Finance Authority	\$ 0.00
c.	Other Payments to the First Nations Finance Authority	\$ 0.00
d.	Other Interest Payments	\$ 0.00
e.	Other Debt Charges	\$ 0.00
f.	Other Fiscal Services	\$ 0.00
g.	Debenture Payments	\$ 0.00
8.	Other Services	
a.	Health	\$ 0.00
b.	Social Programs and Assistance	\$ 0.00
c.	Agriculture	\$ 0.00
d.	Tourism	\$ 0.00
e.	Trade and Industry	\$ 0.00
f.	Other Service	\$ 0.00

9. Taxes Collected for Other Governments	
a. BC Assessment	\$ 0.00
10. Grants:	
a. Home owner grant equivalents:	\$ 0.00
b. Other grants:	\$ 0.00
11. Contingency Amounts: (<i>minimum 1%/ Maximum 10%</i>)	\$ 773.86
12. Payments into reserve funds	
TOTAL EXPENDITURES	\$ 7,738.58
BALANCE	\$ 0.00

**SQUIALA FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective May 30, 2009]

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 Squiala First Nation has enacted the *Squiala First Nation Property Assessment By-law* dated October 27, 2005 and the *Squiala First Nation Property Taxation By-law* dated October 27, 2005, 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 Squiala First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Rates Law, 2009*.

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 *Squiala First Nation Property Assessment By-law* dated October 27, 2005;

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

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

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

“Taxation Law” means the *Squiala First Nation Property Taxation By-law* dated October 27, 2005.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 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 the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of May 2009, at Chilliwack, in the Province of British Columbia.

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

[Sam Jimmie III]

Chief Sam Jimmie III

[Mike Jimmie]

Councillor Mike Jimmie

Councillor Allen Jimmie

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Land	Improvements
Class 1 - Residential	00.00000	00.00000
Class 2 - Utilities	00.00000	40.00000
Class 4 - Major Industry	00.00000	00.00000
Class 5 - Light Industry	00.00000	00.00000
Class 6 - Business and Other	00.00000	00.00000
Class 7 - Forest Land	00.00000	00.00000
Class 8 - Recreational Property/Non-Profit Organization	00.00000	00.00000
Class 9 - Farm	00.00000	00.00000
Class 10 - CPR Railway Land and Track	00.00000	00.00000

ST. MARY'S INDIAN BAND
ANNUAL EXPENDITURE LAW NO. 102, 2009

[Effective June 11, 2009]

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 St. Mary's Indian Band has enacted *St. Mary's Indian Band Property Assessment Law, 2008*, *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02* and *St. Mary's Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

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

NOW THEREFORE the Council of the St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Expenditure Law No. 102, 2009*.

2. In this Law:

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

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

“Assessment Law” means the *St. Mary's Indian Band Property Assessment Law, 2008* and *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02*;

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

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

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

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

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

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

“Taxation Law” means the *St. Mary's Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010 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 later of June 3, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [3rd] day of [June], 2009, at Cranbrook, in the Province of British Columbia.

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

[Cheryl Casimer]

Chief Cheryl Casimer

[Jim Whitehead]

Councillor Jim Whitehead

[Joe Pierre]

Councillor Joe Pierre

[Corrie Walkley]

Councillor Corrie Walkley

[Pat Cardinal]
Councillor Pat Cardinal

SCHEDULE
2009 ANNUAL BUDGET

REVENUES

1	Local revenues for current fiscal year:	
	a. Property Tax	\$ 24,336.00
	TOTAL REVENUES	\$ 24,336.00

EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	
	b. General Administrative	18,748.00
	c. Other General Government	
2.	Protection Services	
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	700.00
3.	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	4,500.00
	c. Garbage Waste Collection and Disposal	
	d. Other Environmental Services	145.00
4.	Contingency Amounts	243.00
	TOTAL EXPENDITURES	\$ 24,336.00
	BALANCE	\$ 0.00

**ST. MARY'S INDIAN BAND
ANNUAL RATES LAW NO. 103, 2009**

[Effective June 11, 2009]

WHEREAS:

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

B. The Council of the St. Mary's Indian Band has enacted *St. Mary's Indian Band Property Assessment Law, 2008*, *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02* and *St. Mary's Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

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

NOW THEREFORE the Council of St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Rates Law No. 103, 2009*.

2. In this Law:

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

“Assessment Law” means the *St. Mary's Indian Band Property Assessment Law, 2008* and the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02*;

“First Nation” means the St. Mary's Indian Band, being a band named in the schedule to the Act;

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

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

“Taxation Law” means the *St. Mary's Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than twenty-five dollars (\$25.00), the taxable property shall be taxed at twenty-five dollars (\$25.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

10. This Law comes into force and effect on the later of June 3, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [3rd] day of [June], 2009, at Cranbrook, in the Province of British Columbia.

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

[Cheryl Casimer]

Chief Cheryl Casimer

[Jim Whitehead]

Councillor Jim Whitehead

[Joe Pierre]

Councillor Joe Pierre

[Corrie Walkley]

Councillor Corrie Walkley

Councillor Pat Cardinal

SCHEDULE
2009 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	8.3814
Class 2 - Utilities	56.9915
Class 4 - Major Industry	23.4678
Class 5 - Light Industry	21.9591
Class 6 - Business and Other	25.8984
Class 7 - Forest Land	21.7915
Class 8 - Recreational Property/Non-Profit Organization	37.7161
Class 9 - Farm	14.6674

**TOBACCO PLAINS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2009**

[Effective June 5, 2009]

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 Tobacco Plains Indian Band has enacted *Tobacco Plains Indian Band Assessment Law 2008* and the *Tobacco Plains Indian Band Taxation Law 2008* respecting taxation for local purposes on reserve; and

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

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

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Expenditure Law, 2009*.

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 *Tobacco Plains Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Tobacco Plains 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 *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010, is attached as a Schedule to this Law.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

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

13. This Law comes into force and effect on the later of May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May, 2009, at the Tobacco Plains Band Office, in the Province of British Columbia.

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

[Mary Mahseelah]
Chief Mary Mahseelah

[Robin Gravelle]
Councillor Robin Gravelle

[Rob Eneas]
Councillor Rob Eneas

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year	
a. Property Tax	\$71901.06
TOTAL REVENUES	\$71 901

EXPENDITURES

1. General Government Expenditures	
a. Audit Fees	\$1500.00
b. Contract Fees	\$7459.00
c. Tax Administrator wages	\$17971.01
d. Tax Administrator benefits	\$3594.20
e. Travel	\$1500.00
f. Trainings	\$1500.00
g. Administration Fees	\$8000.00
h. Bank Charges	\$200.00
2. Protection Services	
a. Fire Fighting	\$1000.00
3. Transportation	
a. Roads and Streets	\$22775.41
4. Recreation and Cultural Services	
a. Recreation	
5. Community Development	
a. Education	
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$1850.00
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	
9. Taxes Collected for Other Governments	
10. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
i.	\$
ii.	\$
iii.	\$
11. Contingency Amounts	\$2016.44
12. Transfers into reserve funds	
a.	\$
b.	\$
c.	\$
TOTAL EXPENDITURES	\$71901.06
BALANCE	\$0

**TOBACCO PLAINS INDIAN BAND
ANNUAL RATES LAW, 2009**

[Effective June 5, 2009]

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 Tobacco Plains Indian Band has enacted the *Tobacco Plains Indian Band Assessment Law, 2008* and the *Tobacco Plains Indian Band Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

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

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

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Rates Law, 2009*.

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 *Tobacco Plains Indian Band Assessment Law, 2008*;

“First Nation” means the Tobacco Plains 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 *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2009 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 May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May 2009, at Tobacco Plains Indian Band Office, in the Province of British Columbia.

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

[Mary Mahseelah]

Chief Mary Mahseelah

[Robin Gravelle]

Councillor Robin Gravelle

[Rob Eneas]

Councillor Rob Eneas

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000
<u>British Columbia</u>	
Class 1 - Residential	11.99547
Class 2 - Utilities	57.0611154
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	16.527978

**TSLEIL-WAUTUTH NATION
ANNUAL EXPENDITURE LAW, 2009**

[Effective June 5, 2009]

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 Tsleil-Waututh Nation has enacted the *Tsleil-Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-Law 2003*, 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; 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 Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Expenditure Law, 2009*.

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 *Tsleil-Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-Law 2003*;

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

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

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

“property taxation law” means a law enacted by the Tsleil-Waututh 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

“Tsleil-Waututh Nation” means the Tsleil-Waututh Nation, also referred to as the Burrard Indian Band, being a band named in the schedule to the Act.

3. The Tsleil-Waututh Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010 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. The Capital Infrastructure Replacement reserve fund is hereby established.

7. Those amounts as are indicated in the annual budget must be credited to the Capital Infrastructure Replacement reserve fund.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Expenditures of local revenues must be made only in accordance with the annual budget.

10. Notwithstanding section 9 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

11. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2009, at North Vancouver, in the Province of British Columbia.

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

[Justin George]

Chief Justin George

[Lianna Martin]

Councillor Lianna Martin

Councillor Carleen Thomas

[Jennifer Thomas]

Councillor Jennifer Thomas

Councillor Maureen Thomas

SCHEDULE
ANNUAL BUDGET

TWN Taxation Authority

General Government Expenditures	
Executive and Legislative	\$50,000.00
General Administrative	\$125,000.00
Other General Government	\$20,000.00
Protective Services	
Policing	\$0.00
Firefighting	\$5,000.00
Regulatory Measures	\$0.00
Other Protective Services	\$10,000.00
Transportation	
Roads and Streets	\$20,000.00
Snow and Ice Removal	\$10,000.00
Parking	\$0.00
Public Transit	\$0.00
Other Transportation	\$10,000.00
Recreation and Cultural Services	
Recreation	\$80,000.00
Culture	\$40,000.00
Other Recreation and Culture	\$0.00
Community Development	
Education	\$50,000.00
Housing	\$75,000.00
Planning and Zoning	\$30,000.00
Community Planning	\$10,000.00
Economic Development Program	\$70,000.00
Heritage Protection	\$10,000.00
Agricultural Development	\$0.00
Urban Renewal	\$0.00
Beautification	\$50,000.00
Land Rehabilitation	\$0.00
Tourism	\$0.00
Other Regional Planning and Development	\$0.00
Environment Health Services	
Water Purification and Supply	\$0.00
Sewage Collection and Disposal	\$0.00
Garbage Waste Collection and Disposal	\$0.00
Other Environmental Services	\$0.00

Fiscal Services	
Interest Payments to the First Nations Finance Authority	\$0.00
Debt Payments to the First Nations Finance Authority	\$0.00
Other Payments to the First Nations Finance Authority	\$0.00
Other Interest Payments	\$0.00
Other Debt Charges	\$0.00
Other Fiscal Services	\$0.00
Debenture Payments	\$0.00
Other Services	
Health	\$0.00
Social Programs and Assistance	\$0.00
Trade and Industry	\$0.00
Other Service	\$680,000.00
Tax Collected for Other Governments	
Taxes Collected for Other Governments	\$0.00
Grants	
Other grants A	\$160,000.00
Other grants B	\$0.00
Other grants C	\$0.00
Transfers into reserve funds	
Reserve fund A	\$25,000.00
Reserve fund B	\$0.00
Reserve fund C	\$0.00
Sub-Total Budget	\$1,530,000.00
Contingency	\$32,545.13
HOG/ADG	\$330,000.00
Special Tax Expense	\$0.00
Total Budget	\$1,892,545.13
Property Tax Revenue	\$1,391,643.23
Other Revenue	\$500,901.90
Special Tax Revenue	\$0.00
Total Revenue	\$1,892,545.13
Balance	\$0.00

**TSLEIL-WAUTUTH NATION
ANNUAL RATES LAW, 2009**

[Effective June 5, 2009]

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 Tsleil-Waututh Nation has enacted the *Tsleil-Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-Law 2003*, 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; 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 Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Rates Law, 2009*.

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 *Tsleil-Waututh Nation (Burrard Indian Band) Property Assessment and Taxation By-Law 2003*;

“property taxation law” means a law enacted by the Tsleil-Waututh 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

“Tsleil-Waututh Nation” means the Tsleil-Waututh Nation (also referred to as the Burrard Indian Band), being a band named in the schedule to the Act.

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2009 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the Tsleil-Waututh 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 28th day of May, 2009, at North Vancouver, in the Province of British Columbia.

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

[Justin George]

Chief Justin George

[Lianna Martin]

Councillor Lianna Martin

Councillor Carleen Thomas

[Jennifer Thomas]

Councillor Jennifer Thomas

Councillor Maureen Thomas

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
<u>British Columbia</u>	
Class 1 - Residential	4.55542
Class 2 - Utilities	57.99239
Class 4 - Major Industry	57.73422
Class 5 - Light Industry	34.84609
Class 6 - Business and Other	18.11404
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	10.14485
Class 9 - Farm	N/A

By-laws

- **First Nation by-laws approved by the Minister of Indian Affairs and Northern Development under section 83 of the *Indian Act***



**MIKISEW CREE FIRST NATION
TAX RATES BY-LAW 2009**

[Effective July 6, 2009]

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 Mikisew Cree First Nation enacted the *Mikisew Cree First Nation Property Assessment and Taxation By-law* on June 24, 1997;

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 *Mikisew Cree First Nation Tax Rates By-law 2009*.

2. Pursuant to Section 11 of the *Mikisew Cree 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 1.50%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on April 28, 2009.

Chief

[Russell Kaskamin]

Councillor

[Juanita Whitehead]

Councillor

[Terry Marten]

Councillor

[Philip Tourangeau]

Councillor

**CAMPBELL RIVER FIRST NATION
RATES BY-LAW 2009
BY-LAW NO. 8**

[Effective July 6, 2009]

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

AND WHEREAS the Council of the Campbell River First Nation (also known as the Campbell River Indian Band) enacted the *Campbell River First Nation Property Assessment and Taxation By-law* on June 11, 2002;

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 *Campbell River First Nation Rates By-law 2009*.

2. Pursuant to Section 11 of the *Campbell River 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 *2009 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [25] day of [May] , 2009.

[Robert Pollard]

Chief Councillor

[John Henderson]

Councillor

[Marion Atkinson]

Councillor

[Jason Price]

Councillor

[Tony Roberts, Jr.]

Councillor

SCHEDULE “A”

The Council of the Campbell River First Nation hereby adopts the following taxation rates for the 2009 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>Campbell River First Nation Property 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>First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	7.7368
Class 2 - Utilities	34.7390
Class 3 - Unmanaged Forest Land	20.4092
Class 4 - Major Industry	66.3300
Class 5 - Light Industry	24.5103
Class 6 - Business and Other	21.0313
Class 7 - Managed Forest Land	176.2432
Class 8 - Recreation/Non-Profit Organization	10.3616
Class 9 - Farm	12.2013

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

**FORT NELSON FIRST NATION
RATES BY-LAW
BY-LAW NO. 2009 - #1**

[Effective April 27, 2009]

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 Fort Nelson First Nation (also known as the Fort Nelson Indian Band) enacted the *Fort Nelson Indian Band Property Taxation By-law* on April 27th, 1994;

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 *Fort Nelson First Nation Rates By-law 2009*.

2. Pursuant to Section 18.1 of the *Fort Nelson Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2009 Fort Nelson First Nation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [23] day of February, 2009.

Quorum of is 4 council members.

[Kathi Dickie]

Chief Kathi Dickie

[Samantha Kotchea]

Councillor Samantha Kotchea

[Charlene Badine]

Councillor Charlene Badine

[Bernadette Michel-Makowski]

Councillor Bernadette Michel-Makowski

[Harvey Behn]

Councillor Harvey Behn

SCHEDULE “A”

The Council of the Fort Nelson First Nation hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Fort Nelson Indian Band Property 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>Fort Nelson Indian Band Property Taxation By-law</i> .
Class 1 - Residential	0
Class 2 - Utilities	38.3
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	34.05
Class 5 - Light Industry	30.2
Class 6 - Business and Other	0
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

**LHEIDLI T’ENNEH BAND
2008 RATES BY-LAW
BY-LAW NO. 2008 TX-01**

[Effective March 17, 2009]

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 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 Lheidli T’enneh Band enacted the *Lheidli T’enneh Band Taxation and Assessment By-laws* on September 23, 1992;

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) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Lheidli T’enneh Band 2008 Rates By-law*.

2. Pursuant to Section 24 of the *Lheidli T’enneh 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 *2008 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Lheidli T’enneh Band at a duly convened meeting held on the 6th day of August 2008.

A quorum for the Band consists of 3.

[Dominic Frederick]

Chief

[Rena Zatorski]

Councillor

[Louella Nome]

Councillor

SCHEDULE “A”

The Council of the Lheidli T'enneh Band hereby adopts the following taxation rates for the 2008 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	0.00000
2. Utility	31.2163
3. Unmanaged Forest	0.00000
4. Major Industry	21.1721
5. Light Industry	0.00000
6. Business/Other	0.00000
7. Managed Forest	0.00000
8. Recreational/Non Profit	0.00000
9. Farm	0.00000

LOWER SIMILKAMEEN INDIAN BAND
2009 RATES BY-LAW
BY-LAW NO. 01.2009

[Effective July 6, 2009]

THE CHIEF AND COUNCIL OF THE LOWER SIMILKAMEEN INDIAN BAND DO HEREBY RESOLVE THAT:

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5 the Council of the band may make by-laws for the purpose of taxation for local purposes of the land or interest in land, including rights to occupy, possess or use land in a reserve, and with respect to any matter arising out of ancillary to such a purpose; with the *Lower Similkameen Indian Band Property Taxation By-law* it is necessary for Band Council during each taxation year to enact a By-law establishing, imposing and levying the tax for each separate property class within each separate taxation district;

AND WHEREAS the Council of the Lower Similkameen Indian Band enacted the *Lower Similkameen Indian Band Property Assessment and Taxation By-law* on August 28, 2002;

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 *Lower Similkameen Indian Band Tax Rates By-law No. 01.2009*.

2. Pursuant to Section 11 of the *Lower Similkameen Indian Band Property Taxation By-law*, the tax rate for each class of property shall be in accordance with the rate schedule attached as Schedule "A", which forms part of the *Annual Tax Rates By-law No. 01.2009*.

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held on the 11 day of May, 2009.

Quorum [THREE (3)]

[Joseph Dennis]

Chief Joseph Dennis

[Louie Terbasket]

Councillor Louie Terbasket

Councillor Keith Crow

[Leslie Louis]

Councillor Leslie Louis

SCHEDULE “A”

Prescribed tax rates for the 2009 Taxation year for the following classes of property:

Class of Property as prescribed under Schedule “A” and Section 23(G) of the <i>Lower Similkameen Indian Band 2002 Assessment By-law</i>	Rate of Tax applied against the land and improvements as determined in accordance with the <i>Lower Similkameen Indian Band Property Taxation By-law</i>
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“Jurisdiction 716”

Lands & Improvements

Class 1 - Residential	9.1440
Class 2 - Utilities	61.000
Class 3 - Unmanaged Forest Land	27.8550
Class 4 - Major Industry	27.0100
Class 5 - Light Industry	23.2325
Class 6 - Business and Other	20.6350
Class 7 - Managed Forest Land	11.3960
Class 8 - Recreational	9.0690
Class 9 - Farm	10.1980
Class 10 - Railway	0.0000

**MUSQUEAM INDIAN BAND
TAXATION BY-LAW
SUPPLEMENTAL BY-LAW 2009**

[Effective June 2, 2009]

WHEREAS:

A. The Band passed a *Property Taxation By-law No. PR-1996-02*, pursuant to section 83 of the *Indian Act* (the By-law as subsequently amended is hereafter referred to as the "*Taxation By-law*");

B. Disputes have arisen regarding the assessment and taxation of interests in land on the Musqueam Reserve No. 2 (the "Reserve") held by residential lease-holders of land in the Reserve known as the Salish Park development (the "Salish Park Leaseholders");

C. The discussions of the representatives of the First Nation and the representatives of the Salish Park Leaseholders have resulted in an Agreement in Principle dated September 1, 2008 to settle their disputes on the following terms, *inter alia*:

(a) The Representatives of the Salish Park Leaseholders will recommend to the Salish Park Leaseholders that they withdraw the Appeals in the form of the Release attached as Schedule 1 to the Agreement in Principle and confirm their support for amendments to the *Taxation By-law* to implement a system of advance tax notices similar to that adopted by the City of Vancouver,

(b) Subject to the Council of the First Nation being satisfied that a sufficient number of Appellants have either signed Releases or had their appeals dismissed by the Board of Review (the "Minimum Number of Appellants"):

(i) the Council will pass an amending by-law in the form attached as Schedule 2 to the Agreement in Principle (the "Amending By-law") that, without limiting the authority and discretion of the Council to take into account all relevant considerations in exercising its power and authority to impose and levy tax rates under the *Taxation By-law*, the Council shall:

(1) set residential tax rates that take into account the annual taxes that the leaseholders of property in the Reserve would have to pay under the method of property taxation used by the City of Vancouver from time to time based on an averaging of assessed values ("the City's Averaging") for those years in which the City's Averaging applies; and

(2) provide a confirmation in the tax notice that the residential tax rate so set has taken into account the annual taxes that the leaseholders of properties in the Reserve would have to pay under the City's Averaging; and

(3) make available to any leaseholder, upon request, the calculation used by the Council in arriving at the residential tax rate in the current year provided that, in the absence of manifest error, the calculation used by the Council shall be deemed final and conclusive.

(ii) The First Nation will agree to make payments to the Salish Park Leaseholders as provided in the Agreement in Principle;

D. This By-law to amend the *Taxation By-law* (the “*Taxation Amendment By-law 2008*”) is passed by Council to implement the Settlement Agreement.

NOW BE IT RESOLVED:

1. Rates of Taxation

Without limiting the authority and discretion of the Council of the First Nation to take into account all relevant considerations in exercising its power to impose and levy tax rates under the *Taxation By-law*, the Council shall:

(a) set residential tax rates that take into account the annual taxes that the leaseholders of properties in the Reserve would have to pay under the City’s Averaging for those years in which the City’s Averaging applies, and

(b) provide a confirmation in the tax notice that the residential tax rate so set has taken into account the annual taxes that the leaseholders of properties in the Reserve would have to pay under the City’s Averaging; and

(c) make available to any leaseholder, upon request, the calculation used by the Council in arriving at the residential tax rate in the current year provided that, in the absence of manifest error, the calculation used by the Council shall be deemed final and conclusive.

2. Amendment or Repeal of this *Taxation Amendment By-law*

This *Taxation Amendment By-law* may only be amended or repealed if:

(a) the Minister fails to approved this *Taxation Amendment By-law* within six months of its passage by Council or within such longer period as the Council and the Representatives of the Salish Park Leaseholders may agree; or

(b) a board of review appointed under the *Musqueam Property Assessment By-law* or a court finds in favour of a taxpayer on the grounds set out in paragraph 1 in the form of the Release attached as Schedule 5 to the Settlement Agreement dated for reference February 1, 2006 between the First Nation and representatives of the leaseholders; or

(c) it is replaced by another by-law made under the *Indian Act* in substantially the same form; or

(d) the Representatives of the Salish Park Leaseholders consent to such amendment or repeal; or

(e) if the Council has reasonable grounds to believe that, because of a ruling by a court, the Band can no longer rely on the decision of a board of review that an assessment appeal for the years 1997 through 2008 is to be considered withdrawn or rejected because of the failure of an appellant to respond in time to a notice from the board requiring the appellant to state whether he or she intends to proceed with the appeal.

3. By-law Interpretation

This *Taxation Amendment By-law* shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

4. Miscellaneous

(a) Headings form no part of this *Taxation Amendment By-law* but shall be construed as being inserted for convenience of reference only.

(b) A finding by a court of competent jurisdiction that a section or provision of this *Taxation Amendment By-law* is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of the By-law or this By-law as a whole.

(c) Where a provision in this *Taxation Amendment By-law* is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(d) In this *Taxation Amendment By-law* words in the singular include the plural, and words in the plural include the singular.

5. Coming Into Force

This *Taxation Amendment 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 9th day of March , 2009.

Chief

[Mary Charles]
Councillor

[Howard E. Grant]
Councillor

[Allyson Fraser]
Councillor

[Tammy Harkey]
Councillor

[Wendy Grant-John]
Councillor

[Nolan Charles]
Councillor

NICOMEN INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 05-2009

[Effective July 6, 2009]

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 09 day of June, 2009.

A quorum of Council consists of 2 (3) members of Council.

[Arlene Quinn]

Chief Arlene Quinn

[Raymond Drynock]

Councillor Raymond Drynock

[Rolene Edwards]

Councillor Rolene Edwards

SCHEDULE “A”

2009 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interests & Penalties for Current Fiscal Year	\$5422.61
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$0.00

TOTAL REVENUES = \$5422.61

General Government Services	\$3539.69
Protective Services	\$0.00
Transportation	\$0.00
Recreation and Cultural Services	\$1282.92
Community Development	\$600.00
Environmental Health Services	\$0.00
Fiscal Services	\$0.00
Taxes for Other Governments	\$0.00
Other Expenditures	\$0.00
– Permitted Property Assessment and Taxation By-law Expenditures	\$0.00
– Municipal Service Agreements	\$0.00

TOTAL EXPENDITURES = \$5422.61

BALANCE \$0.00

**NICOMEN INDIAN BAND
2009 RATES BY-LAW**

[Effective July 6, 2009]

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 2009*.

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 *2009 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 04 day of May, 2009.

A quorum for the Nicomen Indian Band Council is (2).

[Arlene Quinn]

Chief Arlene Quinn

[Raymond Drynock]

Councillor Raymond Drynock

[Rolene Edwards]

Councillor Rolene Edwards

SCHEDULE “A”

Prescribed Tax Rates
For the Taxation Year 2009

The Council of the Nicomen Indian Band hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

Class of Property	Tax Rates 2009
1. Residential	0.0
2. Utilities	26.7081
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*	*19.9095

*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 2009
BY-LAW NO. 09-TX-05**

[Effective July 10, 2009]

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 2009*.

1. That the following Schedule Expenditure By-law Annual Budget 2009 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 05th day of May 2009.

[Jonathan Kruger]
Chief Jonathan Kruger

Councillor Clinton Gabriel

Councillor Joan Gabriel

[Kevin Gabriel]
Councillor Kevin Gabriel

[Naomi Gabriel]
Councillor Naomi Gabriel

Councillor Timothy Lezard

Councillor Joseph Pierre

[Joan Phillip]

Councillor Joan Phillip

[Laurie Wilson]

Councillor Laurie Wilson

PENTICTON INDIAN BAND 2009 TAX BUDGET

REVENUE		
Tax Revenue	1,054,562	
Penalties and Interest	5,984	
Expenses		
Penticton Indian Band Home Owner Grants	163,824	163,824
General Government Services		
Board of Review	6,377	
Local Government Services Administration	140,872	
Allowance for Taxes in Dispute	2,942	
Intergovernmental Affairs	34,335	
Community Services	7,000	191,526
Protective Services		
Fire Protection	34,509	
PIB Fire Protection	18,050	
Law Development	2,942	
Residential Tenancy	4,904	60,405
Recreation Services		
Parks and Recreation	6,965	6,965
Collection for Other Governments		
BC Assessment	18,890	
Municipal Agreement RDOS	197,943	
PIB Waste Management	25,000	
Hospital District	49,214	
City of Penticton Sewer agreement	30,896	
Library Services	31,397	353,340
Community Development Services		
Community Planning	58,859	58,859
Fiscal Services		
Capital Projects Fund	105,456	
Contingency Fund	105,456	210,912
Environmental Health & Emergency Services		
Environmental Assessment	14,715	14,715
Total Expenses	1,060,546	
Less Interest and other revenues	<u>-5,984</u>	
Total Tax Requisition	1,054,562	
TOTAL BUDGETED TAX REQUISITION	1,054,652	

PENTICTON INDIAN BAND
2009 TAX RATE SCHEDULE AMENDING BY-LAW
BY-LAW NO. 09-TX-06

[Effective July 10, 2009]

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 *2009 Tax Rate Schedule Amending By-law*.

1. That the following Schedule II 2009 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 05th day of June 2009.

[Jonathan Kruger]
Chief Jonathan Kruger

Councillor Clinton Gabriel

Councillor Joan Gabriel

[Kevin Gabriel]
Councillor Kevin Gabriel

[Naomi Gabriel]
Councillor Naomi Gabriel

Councillor Timothy Lezard

Councillor Joseph Pierre

[Joan Phillip]
Councillor Joan Phillip

[Laurie Wilson]
Councillor Laurie Wilson

2009 TAX RATE SCHEDULE

By-law No. 09-TX-06
For the Taxation Year 2009

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 2009
Taxation District	The reserve lands of the Penticton Indian Band	1. Residential	4.9418
Penticton Indian Band		2. Utilities	26.9241
	IR#1; IR#2 And IR#3	3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	17.6695
		6. Business & Other	15.5608
		7. Managed Forest Land	N/A
		8. Recreational Non-Profit Organization	7.0338
		9. Farm	9.6938

**SISKA INDIAN BAND
2008 RATES BY-LAW**

[Effective March 17, 2009]

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

AND WHEREAS the Council of the Siska Indian Band has enacted the *Siska Indian Band Taxation By-law* and *Siska Indian Band Assessment 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, section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Siska Indian Band 2008 Rates By-law*.

2. Pursuant to section 24(1) of the *Siska Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2008 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Siska Indian Band at a duly convened meeting held on the [28] day of [November] , 2008.

[Fred Sampson]
Chief Fred Sampson

[Betsy Munro]
Councillor Betsy Munro

[Angela Phillips]
Councillor Angela Phillips

[Karen Munro]
Councillor Karen Munro

SCHEDULE “A”

The Council of the Siska Indian Band hereby adopts the following taxation rates for the 2008 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of property as prescribed under Part 11 of the <i>Siska Indian Band Assessment 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 2 of the <i>Siska Indian Band Taxation By-law</i>
Class 2 - Utilities	26.7291
Class 10 - CPR Right of Way*	19.8130

* 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, Nov. 21, 2001.

SNUNEYMUXW FIRST NATION
RATES BY-LAW
BY-LAW NO. 2008-1

[Effective December 19, 2008]

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 matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Snuneymuxw First Nation enacted both the *Nanaimo Indian Band Assessment By-law* and the *Nanaimo Band Taxation By-law* on September 23, 1992, each of which received Minister's approval on January 23, 1993;

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 *Snuneymuxw First Nation Taxation Rates By-law 2008*.

2. Pursuant to the *Nanaimo Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A", which is hereto attached, and forms part of the *2008 Taxation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 16th day of July, 2008.

[Viola Wyse]

Chief Viola Wyse

[Darren Good]

Councillor Darren Good

[John Wesley]

Councillor John Wesley

[Sandra Penn]

Councillor Sandra Penn

[Eric Wesley]

Councillor Eric Wesley

[Michael Wyse]

Councillor Michael Wyse

[Sandra Good]

Councillor Sandra Good

[Geraldine Manson]

Councillor Geraldine Manson

[Jeffrey Thomas]

Councillor Jeffrey Thomas

Councillor Douglas White

[William Yoachim]

Councillor William Yoachim

SCHEDULE “A”

The Council of the Snuneymuxw First Nation hereby adopts the following taxation rate for the 2008 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and section 152 and 156 of the <i>Snuneymuxw First Nations 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>Snuneymuxw First Nation Property Assessment and Taxation By-law</i> .

Class	Rate
01 Residential	11.36
02 Utilities	67.31
03 Unmanaged Forest Land	0.00
04 Major Industry	55.67
05 Light Industry	31.90
06 Business and Other	32.75
07 Managed Forest Land	11.67
08 Recreation/Non Profit Organization	16.16
09 Farm	8.16

**SODA CREEK INDIAN BAND
RATES BY-LAW 2009
BY-LAW NO. 2009-TX01**

[Effective July 6, 2009]

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 2009*.

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 *2009 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 [18] day of [June], 2009.

[Bev Sellars]

Chief

[Thomas Phillips]

Councillor

[Wilf Phillips]

Councillor

[Marjorie Sellars]

Councillor

SCHEDULE “A”

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2009 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

**TL'AZT'EN NATION
2008 EXPENDITURE BY-LAW**

[Effective December 19, 2008]

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 Tl'azt'en Nation enacted the *Tl'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 55(3) and Section 56 for the purpose of the application of taxation revenues.

1. This by-law may be cited for all purposes as the *Tl'azt'en Nation 2008 Expenditure By-law*.

2. Pursuant to Section 55 and 56 of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the expenditures of taxation revenues are as follows:

- (a) the administration of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, \$2,000.00;
- (b) remuneration of British Columbia Assessment Authority, \$894.98.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 30th day of July, 2008.

Quorum ([5])

[Thomas Alexis]

Chief

[Beverly Leon]

Councillor

[Morris Joseph]

Councillor

[Herbert Felix]

Councillor

[Ralph Pierre]

Councillor

[Joshua Duncan]

Councillor

[Gloria Duncan]

Councillor

**TL'AZT'EN NATION
RATES BY-LAW 2008**

[Effective December 19, 2008]

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 2008*.

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 *2008 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 30th day of July, 2008.

Quorum (5)

[Thomas Alexis]

Chief

[Beverly Leon]

Councillor

[Morris Joseph]

Councillor

[Herbert Felix]

Councillor

[Ralph Pierre]

Councillor

[Joshua Duncan]

Councillor

[Gloria Duncan]

Councillor

SCHEDULE "A"

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2008 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	7.0585
Class 2 - Utilities	26.2502
Class 4 - Major Industry	21.4456
Class 5 - Light Industry	17.1413
Class 6 - Business and Other	15.1022
Class 7 - Managed Forest Land	9.1493
Class 8 - Recreation/Non-Profit Organization	6.8077
Class 9 - Farm	9.5077

**TS'KW'AYLAXW FIRST NATION
RATES BY-LAW 2008-T01**

[Effective March 17, 2009]

SCHEDULE "A"

Prescribed Tax Rates
For The Taxation Year 2008

The Council of Ts'kw'aylaxw First Nation hereby adopts the following taxation rates for the 2008 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	10.4648
2. Utility	34.2737
3. Unmanaged Forest	00.0000
4. Major Industry	29.7758
5. Light Industry	25.4757
6. Business/Other	21.0717
7. Managed Forest	00.0000
8. Recreation/Non-Profit	9.5424
9. Farm	12.1915

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 2008-T01* by the Chief and Council of the 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 20 day of May 2008.

Moved by [Robert Shintah] Seconded by [Matilda Fenton]

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

[Desmond Peters, Jr.]

Chief Desmond Peters, Jr.

[Robert Shintah]

Chief Robert Shintah

[Dolores McDonald]

Councillor Dolores McDonald

[Matilda Fenton]

Councillor Matilda Fenton

[Dennis Ned]

Councillor Dennis Ned

[Shirley Aleck]

Councillor Shirley Aleck

UPPER SIMILKAMEEN INDIAN BAND
2008 TAX RATES BY-LAW
BY-LAW NO. 08-01

[Effective December 19, 2008]

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 interest in land, including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS:

The Council of the Upper Similkameen Indian Band enacted the *Upper Similkameen Property Assessment and Taxation By-law* on December 13, 2002;

NOW BE IT RESOLVED:

That the following by-law be and is hereby enacted pursuant to the provision 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 as the *Upper Similkameen Indian Band 2008 Rates By-law*.

2. Pursuant to Section 22 of the *Upper Similkameen Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A”, which is attached, and forms part of the *2008 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 27th day of October, 2008.

A quorum of the Upper Similkameen Indian Band Council consists of 2 Members of Council.

[Richard Holmes]

Chief Richard Holmes

[Carmelletta Holmes]

Councillor Carmelletta Holmes

[Mason Squakin]

Councillor Mason Squakin

SCHEDULE "A"

The Council of the Upper Similkameen Indian Band hereby adopts the following Taxation Rates for the 2008 Taxation year for the following classes of property:

Class of Property as prescribed under Schedule A and Section 6 of the *Upper Similkameen Indian Band Property Assessment By-law*. Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part 3 of the *Upper Similkameen Indian Band Property Assessment By-law*.

		Electoral Area G Jurisdiction-716	Electoral Area H Jurisdiction-717
		Lands & Improvements	Lands & Improvements
Class 1	Residential	5.3081	4.7054
Class 2	Utilities	26.8061	23.7593
Class 4	Major Industry	21.9856	19.0257
Class 5	Light Industry	17.6813	14.7214
Class 6	Business & Other	15.4912	13.3585
Class 7	Managed Forest Land	9.6257	7.0141
Class 8	Recreational/Non-Profit	6.9665	6.096
Class 9	Farm	9.6665	8.796

**WESTBANK FIRST NATION
EXPENDITURE BY-LAW ANNUAL BUDGET 2009
BY-LAW NO. 09-TX-02**

[Effective June 15, 2009]

By-law to amend the *Westbank First Nation Taxation Expenditure By-law, 1995*, passed by Chief and Council the 6th day of June 1995 and by the Minister of Indian Affairs and Northern Development on the 24th day of October, 1995.

WHEREAS:

The *Westbank First Nation Expenditure By-law, 1995* was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to *Westbank First Nation Property Assessment and Taxation* enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS:

Pursuant to Section 3.2 of the *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Westbank First Nation Council will prepare the Annual Budget and will by by-law add the Annual Budget as a schedule to the enacted Expenditure By-law; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending By-law.

SHORT TITLE

This amending by-law may be cited as the *Expenditure By-law Annual Budget 2009*.

1. That the following Schedule Expenditure By-law Annual Budget 2009 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*;

PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 4th day of May 2009.

[Robert Louie]

Chief Robert Louie

[Brian Eli]

Councillor Brian Eli

Councillor Larry Derrickson

[Michael De Guevara]

Councillor Michael De Guevara

[Loretta Swite]

Councillor Loretta Swite

WESTBANK FIRST NATION – TAXATION**BUDGET 2009**

REVENUE	2009	
Taxation Revenue	-9,129,781	
TOTAL REVENUE		<u>-9,129,781</u>
<i>Local Improvement Charge By-law 05-TX-03</i>	-120,000	
Capital Projects Fund (<i>LIC By-law 05-TX-03</i>)	120,000	
TAX REQUISITION		
WFN Home Owner Grants	1,350,000	1,350,000
General Government Services:		
Penalties & Interest	-90,000	
Interest Earned on Bank Operating	-50,000	
Misc. Revenue	-20,000	
Board of Review	21,200	
LGS administration	411,123	
Finance		
Finance	381,856	
WFN General Administration	818,257	
Legislative	353,217	
Intergovernmental	509,500	
Advisory Council	52,550	
Community Services	10,000	
Allowance for taxes in dispute	<u>40,000</u>	
Total General Government Services		2,437,703
Protective Services		
Westside Fire Protection	913,126	
Law Enforcement	100,000	
Law Development	30,600	
Residential Tenancy	80,000	
Total Protective Services		1,123,726
Recreation Services		
Parks & Recreation	410,434	
Total Recreation Services		410,434
Collections for other Governments		
BCAA	128,677	
Municipal Service Agrmt	864,240	
Library Services	30,000	
Total Collections for other Governments		1,022,918

Community Development Services		
Engineering	150,000	
Tangible Asset Management System	50,000	
Community Planning	550,000	
Maintenance Services	<u>430,000</u>	
Total Community Development Services		1,180,000
Fiscal Services		
Capital Projects Fund (Gallaghers Canyon)	10,000	
Stabilization Fund	-300,000	
Capital Projects Fund	910,000	
Contingency Fund	<u>910,000</u>	
Total Fiscal Services		1,530,000
Environmental Health Services:		
Environmental Health & Emergency	<u>75,000</u>	
Total Environmental Health Services		<u>75,000</u>
TOTAL TAX REQUISITION	<u>9,129,781</u>	<u>9,129,781</u>

WESTBANK FIRST NATION
IR #09 PINE STADIUM PAVILION RECREATION PROJECT
CAPITAL EXPENDITURE BY-LAW NO. 09-TX-01

[Effective April 27, 2009]

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 constructing the Pine Stadium Pavilion Recreation Project within the Tsinstikeptum Indian Reserve No. 09.

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)(1) 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 all community members and residents to advance funds to complete certain renovations to Pine Stadium, as set out in Schedule "A" to this by-law (the "Pine Stadium Pavilion Recreation Project");

E. Westbank First Nation has estimated the total cost of construction of the Pine Stadium Pavilion Recreation Project to be not more than \$215,000.00.

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 *I.R. #09 Pine Stadium Pavilion Recreation Project Capital Expenditure By-law No. 09-TX-01*.

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of all community members and residents of Westbank First Nation lands to construct the Pine Stadium Pavilion Recreation Project as summarized in Schedule "A" to this by-law.

3. 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 designing and constructing the Pine Stadium Pavilion Recreation Project (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 Pine Stadium Pavilion Recreation Project.

5. Any of the Project Funds not expended on the Pine Stadium Pavilion Recreation Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the Pine Stadium Pavilion Recreation Project.

EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of Indian and Northern Affairs.

BE IT HEREBY RESOLVED AND AGREED: that this By-law, entitled the *Westbank First Nation IR No. 09 Pine Stadium Pavilion Recreation Project By-law No. 09-TX-01* is hereby:

Read for the first time by Council of Westbank First Nation at a duly convened meeting held on the 9th day of February 2009.

Exempt from second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time by Council of the Westbank First Nation at a duly convened meeting held on the 16th day of March 2009.

[Robert Louie]

Chief Robert Louie

[Larry Derrickson]

Councillor Larry Derrickson

[Mike De Guevara]

Councillor Mike De Guevara

[Brian Eli]

Councillor Brian Eli

[Loretta Swite]

Councillor Loretta Swite

SCHEDULE “A”

Pine Stadium Pavilion Recreation Project

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage I — planning	\$ 5,000.00	2009
Stage II — detail design	\$ 6,752.00	2009
Stage III – construction	\$203,248.00	2009
TOTAL	\$215,000.00	

**WESTBANK FIRST NATION
TAX RATE SCHEDULE AMENDING BY-LAW 2009
BY-LAW NO. 09-TX-03**

[Effective June 15, 2009]

WHEREAS:

The Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve lands of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

Pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending by-law;

SHORT TITLE

This amending by-law may be cited as the *Tax Rate Schedule Amending By-law 2009*.

1. That the following Schedule II - Tax Rate Schedule 2009 shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council on December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 4th day of May 2009.

[Robert Louie]

Chief Robert Louie

[Brian Eli]

Councillor Brian Eli

[Michael De Guevara]

Councillor Michael De Guevara

Councillor Larry Derrickson

[Loretta Swite]

Councillor Loretta Swite

2009 TAX RATE SCHEDULE

By-law No. 09-TX-03
For the Taxation Year 2009

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 2009
Taxation District	The reserve lands of the Westbank First Nation	1. Residential	5.6755
Westbank First Nation	IR#9 and IR#10	2. Utilities	34.0528
		3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	18.9277
		6. Business & Other	16.7029
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	9.9321
		9. Farm	5.6755

**WHISPERING PINES/CLINTON INDIAN BAND
2008 RATES BY-LAW**

[Effective April 8, 2009]

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 2008 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 *2008 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 16th day of June, 2008.

A quorum of Council consists of (2) Band Councillors.

[Michael T. LeBourdais]
Chief Michael T. LeBourdais

[Jack Bones]
Councillor Jack Bones

[Edward LeBourdais]
Councillor Edward LeBourdais

SCHEDULE "A"

The Council of the Whispering Pines/Clinton Indian Band hereby adopts the following taxation rates for the 2008 taxation year for the following class of property.

COLUMN 1	COLUMN 2
<i>Class of Property as prescribed under schedule II and section 17 of the Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</i>	<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 Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</i>
	Land & Improvements
Class 1- Residential	5.8934
Class 2- Utilities	27.4474
Class 3- Unmanaged Forest Land	
Class 4- Major Industry	25.3946
Class 5- Light Industry	19.2908
Class 6- Business and Other	17.0810
Class 7- Managed Forest Land	9.8214
Class 8- Recreational/Non-profit Organization	7.3937
Class 9- Farm	9.6937

**WILLIAMS LAKE INDIAN BAND
RATES BY-LAW 2008
BY-LAW NO. 01-2008**

[Effective February 6, 2009]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Williams Lake Indian Band enacted the *Williams Lake Indian Band Taxation and Assessment By-law* on February 3, 2004;

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

1. This by-law may be cited for all purposes as the *Williams Lake Indian Band Rates By-law 2008*.

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 *2008 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 [15th] day of [December] , 2008.

[Robin Gilbert]
Councillor

[Heather McKenzie]
Councillor

[William Sellars]
Councillor

[Vern Michel]
Councillor

SCHEDULE “A”

The Council of Williams Lake Indian Band hereby adopts the following taxation rates for the taxation year 2008 for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	25.5734
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

OPASKWAYAK CREE NATION
OCN ANNUAL TAX RATE BY-LAW NO. 1, 2009

[Effective June 15, 2009]

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 2009 the following tax rates for each class of property:

Residential 1 (10)	26.24 mills on 45% of assessment value
Residential 2 (20)	26.24 mills on 45% of assessment value
Farm Property (30)	26.24 mills on 33% of assessment value
Pipeline Property (51)	26.24 mills on 50% of assessment value
Railway Property (52)	26.24 mills on 25% of assessment value
Other Property (60)	26.24 mills on 65% of assessment value
Golf Course Property (70)	26.24 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, 2009*.

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 [23rd] day of [March] 2009.

A quorum of council consists of 5 OCN councillors.

Chief

[Bernice Genaille]

Councillor

[Edwin Jebb]

Councillor

[Clarence Constant]

Councillor

[Omar Constant]

Councillor

[Stanley Head]

Councillor

[J.P. Martin]

Councillor

[Gary Cook]

Councillor

INNU TAKUAIKAN UASHAT MAK MANI-UTENAM
RÈGLEMENT ADMINISTRATIF
SUR LES TAUX ANNUELS DE TAXES FONCIÈRES
NUMÉRO 2, 2009

[Entrée en vigueur le 27 avril 2009]

ATTENDU QUE : Innu Takuaikan Uashat mak Mani-Utenam a promulgué un *Règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam* le 17 octobre 1994, l'a amendé le 26 mars 1995 et l'a adopté le 20 novembre 1995;

ATTENDU QUE : En vertu de l'article 11(1) du *Règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam*, il est nécessaire que Innu Takuaikan Uashat mak Mani-Utenam promulgue un Règlement administratif établissant, imposant et levant un impôt foncier pour chaque classe d'immeuble;

IL EST PROPOSÉ PAR: [Marie-Marthe Fontaine]

APPUYÉ PAR : [Jean-Guy Pinette]

ET RÉSOLU :

1. L'annexe «A» jointe, est déclarée faire partie intégrante du présent Règlement administratif;

2. En vue de l'application des articles 11(1), 11(2), 11(3) du *Règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam*, il est par les présentes établi, imposé et levé pour l'année 2009, les taux de taxes foncières suivants, nommément pour chaque classe d'immeuble, le taux de taxe foncière indiqué à la colonne 4 de l'annexe «A» pour chaque classe d'immeuble retrouvée à la colonne 3 du même document;

3. Ce Règlement administratif peut être cité comme étant le *Règlement sur les taux annuels de taxes foncières de Uashat mak Mani-Utenam, numéro 2, 2009*;

4. Ce Règlement prend force et effet immédiatement après son approbation par le Ministère des Affaires Indiennes et du Nord Canada.

Quorum: [5]

[Georges Ernest Grégoire]

Chef

[Jean-Guy Pinette]

Conseiller

[Jonathan McKenzie]

Conseiller

[Marie-Marthe Fontaine]

Conseiller

[Marcelle St-Onge]

Conseiller

[Mike McKenzie]

Conseiller

[Tommy Vollant]

Conseiller

ANNEXE “A”

CLASSE ET TAUX DE TAXATION FONCIÈRE

Colonne 1 Secteur	Colonne 2 Nom de la Réserve	Colonne 3 Classe d'immeuble	Colonne 4 Taux de taxe foncière 2009
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	1.51
		2. Services publics	3.40
		3. Terrains non-aménagés	1.51
		4. Industries principales	3.32
		5. Industries légères	3.40
		6. Entreprises	3.40
		7. Terrains aménagés	1.51
		8. Loisirs et but non-lucratif	1.51
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	1.46
		2. Services publics	2.41
		3. Terrains non-aménagés	1.46
		4. Industries principales	2.37
		5. Industries légères	2.41
		6. Entreprises	2.41
		7. Terrains aménagés	1.46
		8. Loisirs et but non-lucratif	1.46

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. 13:3.1830).

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 Rates Law, 2008	June 20/08	12:2.207	
Annual Rates Law, 2009	May 30/09	13:3.1521	
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			
2005 Tax Rates By-law	June 8/05	9:2.309	
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	
Trust Revenue Account By-law	April 11/06	10:2.538	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
ATHABASCA CHIPEWYAN FIRST NATION			
Settlement Trust Revenue Account By-law	Oct 10/08	13:1.508	
BIGSTONE CREE FIRST NATION			
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	
DENE THA' FIRST NATION			
Property Assessment and Taxation By-law	Feb 28/00	4:2.150	
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	
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			
Settlement Revenue Account By-law	Feb 24/04	8:2.324	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued) 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	
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	Oct 20/97	2:1.66	
1998 Rates By-law	May 27/98	2:2.383	
2001 Tax Rates By-law	May 3/01	5:2.156	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
MIKISEW CREE FIRST NATION (continued)			
2002 Tax Rates By-law	June 3/02	6:2.333	
2003 Tax Rates By-law	May 13/03	7:2.453	
Tax Rates By-law 2008	June 26/08	13:1.512	
Tax Rates By-law 2009	July 6/09	13:3.1955	
O'CHIESE FIRST NATION			
Property Assessment and Taxation By-law	Feb 23/99	3:2.211	
1999 Tax Rates By-law	Dec 8/99	4:2.202	
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	
PIIKANI NATION			
Settlement Revenue Account By-law	Nov 5/02	7:1.1	
SIKSIKA NATION			
Property Assessment and Taxation By-law	Nov 15/04	9:1.2	
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	
STONEY FIRST NATION			
2000 Tax Rates By-law	July 6/00	4:2.203	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
STONEY FIRST NATION (continued)			
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 Rates Law, 2008	July 10/08	12:2.217	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
ADAMS LAKE INDIAN BAND (continued)			
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 Rates Law, 2008	May 30/08	12:2.225	
Annual Rates Law, 2009	May 30/09	13:3.1529	
Property Assessment Law, 2008	Sept 18/08	13:1.3	
Property Taxation Law, 2008	Sept 18/08	13:1.40	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
ASHCROFT INDIAN BAND (continued)			
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	
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	

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BRITISH COLUMBIA (continued)			
BOOTHROYD FIRST NATION			
Assessment Standards and Maximum Tax Rates for Railway Right-of-Way Property By-law	Oct 23/02	7:1.12	
BOOTHROYD INDIAN BAND			
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	
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	
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	
1998 Rates By-law No. 1998-02	Aug 4/98	3:1.27	

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BRITISH COLUMBIA (continued)			
BURNS LAKE INDIAN BAND (continued)			
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	
BURRARD INDIAN BAND see TSEIL-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	
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	
CANOE CREEK INDIAN BAND			
Financial Administration By-law	July 11/05	10:1.20	
CHAWATHIL FIRST NATIONS			
2004 Railway Right-of-Way			
Tax Rates By-law	June 11/04	8:2.349	
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	

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BRITISH COLUMBIA (continued)			
CHAWATHIL FIRST NATIONS (continued)			
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	
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	
CHAWATHIL INDIAN BAND			
Rates By-law 1996-T06	Jan 9/97	2:1.78	
Rates By-law 1997-T01	July 23/97	2:1.79	
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 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	

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BRITISH COLUMBIA (continued)			
CHEAM FIRST NATION (continued)			
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	
CHEAM INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.80	
CHEHALIS INDIAN BAND			
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 Rates Law, 2008	June 27/08	12:2.232	
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	
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)
Property Tax Expenditure By-law			
Rates By-law 2005	Dec 16/05	10:2.557	
	Sept 28/05	10:1.37	

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BRITISH COLUMBIA (continued)			
CHEMAINUS FIRST NATION (continued)			
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, Schs 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	
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	
COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION			
1997 Rates By-law	May 30/97	2:1.82	

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BRITISH COLUMBIA (continued)			
COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION (continued)			
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	
2007 Rates By-law	Nov 15/07	12:1.11	
2008 Rates By-law	Nov 4/08	13:1.529	
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	
Business Licensing By-law			
By-law No. 2, 1997	Mar 19/98	2:2.467	

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BRITISH COLUMBIA (continued)			
COWICHAN INDIAN BAND (continued)			
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	
By-law to Fix Tax Rate for the Year 2008	Sept 9/08	13:1.531	
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	

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BRITISH COLUMBIA (continued)			
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	
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 Rates Law, 2008	June 6/08	12:2.247	
Annual Rates Law, [2009]	June 5/09	13:3.1619	
Property Assessment Law, 2008	Dec 23/08	13:1.75	
Property Taxation Law, 2008	Dec 23/08	13:1.112	

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
Assessment By-law	Dec 16/05	10:2.586	
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	

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
Property Tax Expenditure By-law	July 29/97	2:1.123	
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	
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	
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	
Property Assessment and Taxation Amendment By-law No. 01-2006	Oct 10/06	11:1.96	

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BRITISH COLUMBIA (continued)			
KWANTLEN FIRST NATION (continued)			
Property Assessment and Taxation By-law	Nov 2/04	9:1.101	ss.46(1), 49, 60(1) by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661)
2005 Rates By-law	Mar 30/06	10:2.657	
2006 Rates By-law	Oct 10/06	11:1.94	
2007 Rates By-law	June 25/07	11:2.322	
2008 Rates By-law	Aug 12/08	13:1.539	
KWAW KWAW APLIT FIRST NATION			
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	

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BRITISH COLUMBIA (continued)			
KWAW KWAW APLT FIRST NATION (continued)			
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	
LAKAHAHMEN 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 LAKAHAHMEN FIRST NATION			
Annual Expenditure Law, 2008.....	June 6/08	12:2.265	
Annual Expenditure Law, 2009	June 11/09	13:3.1637	

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BRITISH COLUMBIA (continued)			
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION (continued)			
Annual Rates Law, 2008	June 6/08	12:2.272	
Annual Rates Law, 2009	June 11/09	13:3.1641	
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		
LHEIDLÍ T'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		

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BRITISH COLUMBIA (continued)			
L'HEIDLI T'ENNEH BAND (continued)			
2003 Rates By-law	Nov 18/03	8:2.361	
2004 Rates By-law	Dec 2/04	9:1.160	
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	
L'HEIT-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	

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BRITISH COLUMBIA (continued)			
LITTLE SHUSWAP INDIAN BAND (continued)			
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	
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	
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 Rates Law, 2008	June 13/08	12:2.280	
Annual Rates Law, 2009	June 11/09	13:3.1720	
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 Rates Law, 2008	July 10/08	12:2.362	
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	
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	

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BRITISH COLUMBIA (continued)			
LOWER NICOLA INDIAN BAND (continued)			
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	
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)

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BRITISH COLUMBIA (continued)			
LOWER SIMILKAMEN INDIAN BAND (continued)			
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	
MATSQUI FIRST NATION			
Annual Expenditure Law, 2008.....	Oct 11/08	13:1.147	
Annual Expenditure Law, 2009	June 11/09	13:3.1796	
Annual Rates Law, 2008	Oct 11/08	13:1.152	
Annual Rates Law, 2009	June 11/09	13:3.1801	
Exemption By-law 1998.....	Aug 10/98	3:1.59	
Exemption By-law 1999.....	July 30/99	4:1.15	
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	

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BRITISH COLUMBIA (continued)			
MATSQUI FIRST NATION (continued)			
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.....	Feb 16/07	11:2.349	
2008 Tax Rates By-law	Nov 17/08	13:1.546	
MORICETOWN FIRST NATION			
Annual Expenditure Law, 2008.....	June 13/08	12:2.365	
Annual Rates Law, 2008	June 13/08	12:2.370	
Financial Administration By-law	Jan 14/03	7:2.505	
Property Assessment and Taxation By-law	Nov 27/02	7:1.225	

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BRITISH COLUMBIA (continued)			
MORICETOWN FIRST NATION (continued)			
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	
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	
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	

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BRITISH COLUMBIA (continued)			
MUSQUEAM INDIAN BAND (continued)			
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	
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	
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			
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	
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	

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BRITISH COLUMBIA (continued)			
NAK'AZDLI INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/00	5:1.40	
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 FIRST NATION			
Annual Expenditure Law, 2008.....	Nov 8/08	13:1.155	
Annual Rates Law, 2008	Nov 8/08	13:1.160	
NESKONLITH INDIAN BAND			
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	
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	

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BRITISH COLUMBIA (continued)			
NICOMEN INDIAN BAND (continued)			
Property Tax Expenditure By-law	July 6/09	13:3.1967	
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	
O'HAMIL INDIAN BAND see SHXW'OWHÁMEL FIRST NATION			
OLD MASSETT VILLAGE COUNCIL			
Financial Management By-law	June 16/06	10:2.670	
OSOYOOS INDIAN BAND			
Annual Expenditure Law, 2008	June 13/08	12:2.373	
Annual Rates Law, 2008	June 13/08	12:2.380	
Assessment Amendment By-law 2005-1	Sept 28/05	10:1.189	
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	

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BRITISH COLUMBIA (continued)			
Osoyoos Indian Band (continued)			
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	
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	
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	

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BRITISH COLUMBIA (continued)			
POPKUM FIRST NATION			
Property Assessment By-law.....	Nov 16/05	10:1.209	
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	
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	
SEABIRD ISLAND INDIAN BAND			
Annual Expenditure Law, 2008.....	June 6/08	12:2.385	
Annual Rates Law, 2008.....	June 6/08	12:2.390	
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	
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	

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BRITISH COLUMBIA (continued)			
SEABIRD ISLAND INDIAN BAND (continued)			
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 INDIAN BAND			
Annual Expenditure Law, 2008	May 30/08	12:2.393	
Annual Expenditure Law, 2009	May 30/09	13:3.1804	
Annual Rates Law, 2008	May 30/08	12:2.400	
Annual Rates Law, 2009	May 30/09	13:3.1811	
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	
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	

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BRITISH COLUMBIA (continued)			
SHUSWAP INDIAN BAND (continued)			
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	
SHXWÁ:Y VILLAGE (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 Rates Law, 2008	May 30/08	12:2.410	
Annual Rates Law, 2009	May 30/09	13:3.1817	
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)
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'ŌWHÁMEL FIRST NATION (OHAMIL INDIAN BAND)			
Annual Expenditure Law, 2008	Oct 11/08	13:1.235	

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BRITISH COLUMBIA (continued)			
SHXW'ŌWHÁMEL FIRST NATION (OHAMIL INDIAN BAND) (continued)			
Annual Rates Law, 2008	Oct 11/08	13:1.240	
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	
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	
Taxation Amending By-law 2005-01	Mar 22/05	9:2.411	
SKAWHLOOK FIRST NATION			
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 Rates Law, 2008	June 6/08	12:2.419	
Annual Rates Law, 2009	May 30/09	13:3.1827	
Property Assessment Law, 2008	Dec 17/08	13:1.243	
Property Taxation Law, 2008	Dec 17/08	13:1.280	

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BRITISH COLUMBIA (continued)			
SKEETCHESTN INDIAN BAND (continued)			
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 Rates Law, 2008	Oct 11/08	13:1.321	
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	

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BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION (continued)			
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	
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	

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BRITISH COLUMBIA (continued)			
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	
SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE			
SIIAMMON FIRST NATION			
Annual Expenditure Law, 2008.....	June 6/08	12:2.422	
Annual Expenditure Law, 2009	June 11/09	13:3.1830	
Annual Rates Law, 2008	June 6/08	12:2.428	
Annual Rates Law, 2009	June 11/09	13:3.1836	
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	

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BRITISH COLUMBIA (continued)			
SLIAMMON INDIAN BAND (continued)			
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	
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	
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	

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BRITISH COLUMBIA (continued)			
SODA CREEK INDIAN BAND (continued)			
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	
SONGHEES FIRST NATION			
Annual Expenditure Law, 2008.....	May 28/08	12:2.432	
Annual Expenditure Law, 2009.....	May 30/09	13:3.1915	
Annual Rates Law, 2008	May 28/08	12:2.438	
Annual Rates Law, 2009	May 30/09	13:3.1921	
Property Assessment Law, 2008.....	May 16/08	12:2.442	
Property Taxation Law, 2008	May 16/08	12:2.481	
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	

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BRITISH COLUMBIA (continued)			
SONGHEES FIRST NATION (continued)			
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	
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	
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	

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BRITISH COLUMBIA (continued)			
SONGHEES INDIAN BAND			
1997 Annual Tax Rates By-law	June 2/97	2:1.261	
SPUZZUM INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.263	
SQUAMISH INDIAN BAND			
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 INDIAN BAND (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	
SQUALIA FIRST NATION			
Annual Expenditure Law, 2008.....	Oct 11/08	13:1.325	
Annual Expenditure Law, 2009.....	May 30/09	13:3.1924	
Annual Rates Law, 2008.....	Oct 11/08	13:1.330	
Annual Rates Law, 2009.....	May 30/09	13:3.1929	
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 INDIAN BAND			
Annual Expenditure Law, 2008.....	May 30/08	12:2.518	
Annual Expenditure Law No. 102, 2009.....	June 11/09	13:3.1932	
Annual Rates Law, 2008.....	May 30/08	12:2.523	
Annual Rates Law No. 103, 2009.....	June 11/09	13:3.1935	
Property Assessment Amendment Law, 2008-02.....	Dec 17/08	13:1.333	

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BRITISH COLUMBIA (continued)			
ST. MARY'S INDIAN BAND (continued)			
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	
SUMAS FIRST NATION			
Annual Expenditure Law, 2008.....	Nov 8/08	13:1.406	
Annual Rates Law, 2008	Nov 8/08	13:1.411	

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BRITISH COLUMBIA (continued)			
SUMAS FIRST NATION (continued)			
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	
TIT'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	
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	
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	

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BRITISH COLUMBIA (continued)			
TL'AZT'EN NATION (continued)			
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	
TLA-O-QUI-AHT FIRST NATION			
Annual Expenditure Law, 2008	Sept 18/08	13:1.414	
Annual Rates Law, 2008	Sept 18/08	13:1.420	
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 Rates Law, 2008	May 30/08	12:2.532	
Annual Rates Law, 2009	June 5/09	13:3.1942	
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	

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BRITISH COLUMBIA (continued)			
TSAWOUT FIRST NATION			
Annual Expenditure Law, 2008	May 30/08	12:2.609	
Annual Rates Law, 2008	May 30/08	12:2.615	
Property Assessment Law, 2008	Sept 18/08	13:1.423	
Property Taxation Law, 2008	Sept 18/08	13:1.461	
TSAWOUT INDIAN BAND			
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	
TSAWASSEN 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			
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	
TSILEIL-WAUTUTH NATION (BURRARD INDIAN BAND)			
Annual Expenditure Law, 2009	June 5/09	13:3.1945	

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BRITISH COLUMBIA (continued)			
TSILEIL-WAUTUTH NATION (BURRARD INDIAN BAND) (continued)			
Annual Rates Law, 2009	June 5/09	13:3.1949	
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)
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	
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	

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BRITISH COLUMBIA (continued)			
T'SLEIL-WAUTUTH NATION (BURRARD INDIAN BAND) (continued)			
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 Rates Law, 2008	June 6/08	12:2.635	
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	

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BRITISH COLUMBIA (continued)			
TZEACHTEN FIRST NATION (continued)			
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	
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	

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BRITISH COLUMBIA (continued)			
UPPER SIMILKAMEEN INDIAN BAND (continued)			
2007 Rates By-law	Jan 16/08	12:2.802	
2008 Rates By-law	Dec 19/08	13:3.1993	
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	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Old Ferry Wharf Road Waterworks			
By-law No. 99-TX-04.....	Oct 17/99	4:2.312	
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 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	3:1.197	
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	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Tax Rate Schedule Amending By-law 2009	June 15/09	13:3.2002	
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] 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	
[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	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[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	
[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	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
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	
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	

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BRITISH COLUMBIA (continued)			
WHISPERING PINES/CLINTON INDIAN BAND (continued)			
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	
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	
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	
YEKOCHE 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	

Title	Effective date	F. N. Gaz.	Amendments
MANITOBA (continued)			
OPASKWAYAK CREE NATION (continued)			
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	
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	

Title	Effective date	F. N. Gaz.	Amendments
NEWFOUNDLAND AND LABRADOR (continued)			
SHESHATSHIU 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	
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	
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	

Title	Effective date	F. N. Gaz.	Amendments
NOVA SCOTIA (continued)			
MILLBROOK FIRST NATION (continued)			
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	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	
ONTARIO			
CHIPPEWAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.371	
CHIPPEWAS OF KETTLE & STONY POINT FIRST NATION			
Financial Management By-law	Nov 28/02	7:1.336	
CHIPPEWAS OF MNIKANING 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	
MICHIPICOTEN 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	

Title	Effective date	F. N. Gaz.	Amendments
ONTARIO (continued)			
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	
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	

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QUEBEC (continued)			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM (continued)			
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002	le 26 mai 02	6:2.547	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2003	le 27 avril 03	7:2.768	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2004	le 22 mars 04	8:2.606	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2005	le 14 avril 05	9:2.468	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2006	le 19 juil 06	11:1.185	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2007	le 17 avril 07	11:2.523	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2008	le 12 mai 08	12:2.820	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2009	le 27 avril 09	13:3.2011	
NATION HURONNE-WENDAT			
Règlement 2004-02 concernant les coûts de certains services publics	le 24 août 04	9:1.253	art. 1 by Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528) art. 3 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts

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QUEBEC (continued) NATION HURONNE-WENDAT (continued) Règlement 2004-02 concernant les coûts de certains services publics (continued)			de certains services publics (11:2.526) by Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528) by Règlement 2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.530) art. 4 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526) arts. 8.1, 8.2 added by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526) art. 10 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526)
Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	le 7 déc 06	11:2.526	

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QUEBEC (continued)			
NATION HURONNE-WENDAT (continued)			
Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	le 7 déc 06	11:2.528	
Règlement 2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	le 17 avril 07	11:2.530	
Règlement sur les permis d'exploitation et le Fonds de développement local.....	le 8 fév 08	12:2.823	
SASKATCHEWAN			
CARRY THE KETTLE FIRST NATION			
Property Assessment and Taxation By-law	June 1/03	7:2.771	
Property Tax Expenditure By-law	Feb 24/04	8:2.609	
2003 Tax Rates By-law	July 14/03	8:1.206	
2004 Tax Rates By-law	Aug 28/04	9:1.256	
2005 Tax Rates By-law	July 11/05	10:1.408	
2006 Tax Rates By-law	Aug 1/06	11:1.188	
2008 Tax Rates By-law	Nov 17/08	13:1.613	
FLYING DUST FIRST NATION			
Business Licensing By-law No. 1, 2003	May 3/04	8:2.616	
KEESEKOOSE FIRST NATION			
Trust Appropriations By-law	Dec 16/05	10:2.769	
LITTLE PINE FIRST NATION			
Government Act	June 18/01	6:1.175	

Title	Effective date	F. N. Gaz.	Amendments
SASKATCHEWAN (continued)			
MUSKEG LAKE CREE NATION			
Annual Expenditure Law, 2008	July 1/08	12:2.638	
Annual Rates Law, 2008	June 27/08	12:2.642	
MUSKODAY FIRST NATION			
Land Code	Jan 1/00	5:2.420	
MUSKOWEKWAN FIRST NATION			
Property Assessment and Taxation By-law	Nov 15/07	12:1.69	
OCEAN MAN FIRST NATION			
Property Assessment and Taxation Amending By-law, 2001-02	Oct 1/01	6:1.189	ss.11(3), 12, 13(1), 19, 24, 26 by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
Property Assessment and Taxation Amending By-law, 2001-03	Nov 20/01	6:1.191	
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	s.32(4) by Property Assessment and Taxation Amending By-law, 2001-02 (6:1.189)
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
2000 Rates By-law	Dec 5/00	5:1.129	
2001 Rates By-law	June 2/01	5:2.440	

Title	Effective date	F. N. Gaz.	Amendments
SASKATCHEWAN (continued)			
OCEAN MAN FIRST NATION (continued)			
2002 Rates By-law	Nov 27/02	7:1.362	
2003 Rates By-law	Sept 30/03	8:1.207	
2004 Rates By-law	Dec 2/04	9:1.257	
2005 Rates By-law	Oct 31/05	10:1.409	
Rates By-law 2006	Dec 11/06	11:1.189	
Rates By-law 2007	Jan 16/08	12:2.834	
Rates By-law 2008	Oct 3/08	13:1.614	
Taxation Expenditure By-law	Oct 3/08	13:1.616	
WHITE BEAR FIRST NATIONS			
Annual Expenditure Law, 2008	Oct 11/08	13:1.496	
Annual Rates Law, 2008	Oct 11/08	13:1.502	
Financial Administration By-law	May 29/03	8:1.212	
Property Assessment and Taxation By-law Amendment	Dec 3/98	3:1.187	
Property Tax Expenditure By-law	Sept 3/99	4:1.55	
Smoking By-law	Jan 1/05	9:2.471	
1998 Tax Rates By-law	Jan 8/99	3:2.471	
2002 Tax Rates By-law	Aug 4/02	7:1.364	
2003 Tax Rates By-law	July 14/03	8:1.209	
2004 Tax Rates By-law	Aug 18/04	9:1.259	
2005 Tax Rates By-law	July 22/05	10:1.411	
2006 Tax Rates By-law	Mar 19/07	11:2.532	
2007 Tax Rates By-law	Nov 15/07	12:1.120	

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SASKATCHEWAN (continued)			
WHITECAP DAKOTA/SIOUX FIRST NATION			
Business Licensing By-law No. 2005-01	July 11/05	10:1.416	
Property Assessment and Taxation By-law	Nov 3/01	6:1.194	repealed by Property Assessment and Taxation By-law No. 2005-02 (10:1.431)
Property Assessment and Taxation By-law			
No. 2005-02	Sept 12/05	10:1.431	
Property Tax Expenditure			
By-law No. 2008-02	Nov 4/08	13:1.624	
2002 Rates By-law	Sept 6/02	7:1.367	
2003 Rates By-law	Sept 30/03	8:1.237	
2004 Rates By-law	Nov 10/04	9:1.262	
2005 Rates By-law	Sept 28/05	10:1.414	
2006 Rates By-law	Nov 16/06	11:1.191	
2007 Rates By-law	Nov 15/07	12:1.123	
2008 Rates By-law	Nov 17/08	13:1.622	

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. 13:3.1369).

Title	Effective date	Consolidation	F.N. Gaz.
FIRST NATIONS TAX COMMISSION			
STANDARDS			
Standards Establishing Criteria for Approval of Borrowing Laws	Sept 17/08		12:3.905
Normes établissant les critères d'agrément des lois sur l'emprunt	le 17 sept 08		12:3.960
Standards for First Nation Development 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	Sept 17/08	12:3.916
Normes relatives aux lois sur les dépenses des premières nations	le 22 oct 07	le 17 sept 08	12:3.972
Standards for First Nation Property Assessment Laws	Oct 22/07	Mar 25/09	13:3.1380
Normes relatives aux lois sur l'évaluation foncière des premières nations	le 22 oct 07	le 25 mar 09	13:3.1417
Standards for First Nation Property Taxation Laws	Oct 22/07	Mar 25/09	13:3.1392
Normes relatives aux lois sur l'imposition foncière des premières nations	le 22 oct 07	le 25 mar 09	13:3.1430
Standards for First Nation Tax Rates Laws	Oct 22/07	Mar 25/09	13:3.1400
Normes relatives aux lois sur les taux d'imposition foncière des premières nations	le 22 oct 07	le 25 mar 09	13:3.1438

Title	Effective date	Consolidation	F.N. Gaz
FIRST NATIONS TAX COMMISSION			
STANDARDS (continued)			
Standards for the Form and Content of First Nation Borrowing Laws	Sept 17/08	Dec 16/08	12:3.948
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
Standards for the Submission of Information Required under Section 8 of the Act	July 9/08	Sept 17/08	12:3.955
Normes relatives à la présentation des renseignements exigés par l'article 8 de la Loi	le 9 juil 08	le 17 sept 08	12:3.1012
PROCEDURES			
Procedures Respecting the Approval of First Nation Local Revenue Laws	June 10/09		13:3.1444
Procédure d'agrément des textes législatifs sur les recettes locales des premières nations	le 10 juin 09		13:3.1448