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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, *Akisqruk First Nation Annual Rates Law, 2008*, F.N. Gaz. 2008.12:2.225. 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 THE SUBMISSION OF INFORMATION REQUIRED UNDER SECTION 8 OF THE ACT

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 in which information required under section 8 of the Act is to be provided to the Commission;

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 form in which the information required to be submitted to the Commission under section 8 of the Act must be provided to the Commission. These Standards are used by the Commission when receiving a local revenue law for its review and approval 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 when a local revenue law is submitted to the Commission for approval under the Act. Part VI of these Standards do not apply to an annual law referred to in section 10 of the Act.

PART V DEFINITIONS

In these Standards:

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

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

“Council” means the Council of the First Nation within the meaning of the Act;

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

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

“taxpayer representation law” means a law made under paragraph 5(1)(c) of the Act respecting the procedures by which the interests of taxpayers may be represented to Council.

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 FOR SUBMISSION OF PROPERTY TAXATION LAWS

1.0 Lands, Interests or Rights Subject to the Law

1.1 The First Nation must provide the Commission with a description of the lands, interests or rights subject to the property taxation law, in the following forms:

- (a) the name, IR number, location or civic address of each reserve subject to the property taxation law;
- (b) if the lands subject to the property taxation law comprise a portion of a reserve, a description of that portion and a map delineating that portion;
- (c) a description of the taxable interests that will be subject to the property taxation law, including the property classification of each interest.

2.0 Assessment Practices

2.1 The First Nation must provide the Commission with a statement confirming which provincial assessment practices will be applied in the property taxation law, including whether the law will follow the assessment review board procedures in the Act or those that are the same as the applicable province.

3.0 Services

3.1 The First Nation must provide the Commission information regarding services to be provided from local revenues, existing service agreements and any service agreement negotiations underway at the time the property taxation law is enacted, in the following forms:

- (a) a list of the services currently provided or that will be provided from local revenues;
- (b) a summary of any service agreement negotiations underway, including the nature of the service and the proposed parties to the agreement.

4.0 Property Taxation Laws Requiring Section 6 Notices

4.1 The First Nation must provide the Commission with a description of the notices that were given and any consultation undertaken by the Council before making the property taxation law, in the following forms:

- (a) confirmation that a notice of the proposed property taxation law was
 - (i) published in the local newspaper, with the date of publication and the name of the newspaper,
 - (ii) posted on the reserve in a public place, with a description of the location and the date of posting, and
 - (iii) given to the members of the First Nation, to others who have interests in the reserve lands or rights to occupy, possess or use those lands and to every government, organization and individual who, in Council's opinion, may be affected by the proposed Law, with the means and date of giving those notices,

all as required under the Act;

- (b) a copy of the form or forms of notices referred to in paragraph (a);
- (c) a description of the types of consultation, if any, undertaken by Council before making the proposed property taxation law and the dates of such consultations;
- (d) confirmation that Council considered all written representations received under section 6 of the Act before making the property taxation law, and the date of the meeting at which representations were considered;

(e) confirmation that the letter or notice given under section 7 of the Act and a copy of the property taxation law was provided to all persons who made written representations to Council under paragraph 6(3)(c) of the Act;

(f) a copy of the form or forms of the letter or notice referred to in paragraph (e), and a list of each person to whom the letter or notice was provided.

5.0 Additional Requirements for British Columbia and Quebec First Nations

5.1 First Nations located in British Columbia that are undertaking property taxation for the first time must provide a certificate of taxation issued by the Province of British Columbia under the *Indian Self Government Enabling Act* (BC).

5.2 First Nations located in Quebec that are undertaking property taxation for the first time must provide a copy of any Order in Council issued by the Province of Quebec approving an agreement made between the First Nation and a municipality under section 14.8.1 of the *Municipal Code of Quebec*.

PART VII

STANDARDS FOR SUBMISSION OF TAXPAYER REPRESENTATION LAWS

6.0 Taxpayer Representation Laws Requiring Section 6 Notices

6.1 The First Nation must provide the Commission with a description of the notices that were given and any consultation undertaken by the Council before making a taxpayer representation law, in the following forms:

(a) confirmation that a notice of the proposed taxpayer representation law was

(i) published in the local newspaper, with the date of publication and the name of the newspaper,

(ii) posted on the reserve in a public place, with a description of the location and the date of posting, and

(iii) given to the members of the First Nation, to others who have interests in the reserve lands or rights to occupy, possess or use those lands and to every government, organization and individual who, in Council's opinion, may be affected by the proposed law, with the means and date of giving those notices,

all as required under the Act;

(b) a copy of the form or forms of notices referred to in paragraph (a);

- (c) a description of the types of consultation, if any, undertaken by Council before making the proposed taxpayer representation law and the dates of such consultation;
- (d) confirmation that Council considered all written representations received under section 6 of the Act before making the Law, and the date of the meeting at which representations were considered;
- (e) confirmation that the letter or notice given under section 7 of the Act and a copy of the taxpayer representation law was provided to all persons who made written representations to Council under paragraph 6(3)(c) of the Act;
- (f) a copy of the form or forms of the letter or notice referred to in paragraph (e), and a list of each person to whom the letter or notice was provided.

PART VIII GENERAL STANDARDS

7.0 Evidence Law Duly Made

7.1 The First Nation must provide to the Commission a copy of a property taxation law, a taxpayer representation law, or a local revenue law made under paragraph 5(1)(b), 5(1)(d) or 5(1)(e) of the Act, signed and dated by a quorum of Council, as evidence that the law was duly made by Council.

7.2 A law submitted under section 7.1 must contain an enactment clause stating that the law was duly enacted by Council on the date and at the location specified in the law.

8.0 Confirmation Requirements

8.1 Where these Standards require a matter to be confirmed by the First Nation, the confirmation

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

PART IX COMING INTO FORCE

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

PART X
ENQUIRIES

All enquiries respecting these Standards should be directed to:

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

NORMES RELATIVES À LA PRÉSENTATION DES RENSEIGNEMENTS EXIGÉS PAR L'ARTICLE 8 DE LA LOI

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 dans laquelle les renseignements visés à l'article 8 de la Loi doivent lui être fournis;

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 ont pour objet d'établir la forme dans laquelle les renseignements visés à l'article 8 de la Loi doivent être fournis à la Commission. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur les recettes locales, conformément à l'article 31 de la Loi. Les exigences établies dans les présentes normes s'ajoutent à celles énoncées 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 lors de la présentation d'un texte législatif sur les recettes locales à la Commission pour agrément en vertu de la Loi. Cependant, la partie VI des présentes normes ne s'appliquent pas aux textes législatifs annuels visés à l'article 10 de la Loi.

PARTIE V DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « Conseil » S'entend du conseil de la première nation au sens de la Loi.
- « 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.
- « réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.
- « texte législatif sur la représentation des intérêts des contribuables » Texte législatif pris en vertu de l'alinéa 5(1)c) de la Loi qui concerne la procédure par laquelle les intérêts des contribuables peuvent être présentés au Conseil.

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

PARTIE VI NORMES APPLICABLES À LA PRÉSENTATION DES TEXTES LÉGISLATIFS RELATIFS À L'IMPOSITION FONCIÈRE

1.0 Terres, intérêts et droits visés

1.1 La première nation doit fournir à la Commission une description des terres, intérêts et droits assujettis au texte législatif relatif à l'imposition foncière, en la forme suivante :

- a) le nom, le numéro de réserve indienne, l'emplacement ou l'adresse de voirie de chaque réserve assujettie à ce texte législatif;
- b) si les terres assujetties au texte législatif comprennent une partie d'une réserve, une description de cette partie et une carte délimitant cette partie;

- c) une description des intérêts imposables qui seront assujettis au texte législatif, y compris la catégorie de biens fonciers dont fait partie chaque intérêt.

2.0 Méthodes d'évaluation

2.1 La première nation doit fournir à la Commission une déclaration indiquant les méthodes d'évaluation provinciales qui seront appliquées dans le texte législatif relatif à l'imposition foncière, y compris une mention indiquant s'il s'agira des procédures du comité de révision des évaluations foncières énoncées dans la Loi ou des procédures identiques à celles utilisées dans la province visée.

3.0 Services

3.1 La première nation doit fournir à la Commission des renseignements concernant les services à fournir sur les recettes locales ou dont la fourniture est prévue dans les accords de prestation de services actuels ou en cours de négociation au moment de la prise du texte législatif relatif à l'imposition foncière, en la forme suivante :

- a) une liste des services qui sont actuellement fournis ou qui seront fournis sur les recettes locales;
- b) un résumé de chaque accord de prestation de services en cours de négociation, y compris la nature des services et les parties proposées à l'accord.

4.0 Textes législatifs relatifs à l'imposition foncière exigeant un préavis au titre de l'article 6

4.1 La première nation doit fournir à la Commission une description des préavis transmis et des consultations tenues, le cas échéant, par le Conseil avant la prise du texte législatif relatif à l'imposition foncière, en la forme suivante :

- a) une confirmation indiquant qu'un préavis du projet de texte législatif a été, conformément aux exigences de la Loi :
 - (i) publié dans le journal local, avec mention de la date de publication et du nom du journal,
 - (ii) affiché dans un lieu public sur la réserve, avec mention de la désignation du lieu et de la date d'affichage,
 - (iii) transmis aux membres de la première nation ainsi qu'aux autres personnes qui ont des intérêts ou des droits d'occupation, de possession ou d'usage sur les terres de réserve et aux gouvernements, organisations et individus qui, de l'avis du Conseil, peuvent être touchés par le projet de texte législatif, avec mention du mode de transmission utilisé et de la date de transmission;

- b) une copie du ou des formulaires des préavis visés à l'alinéa a);
- c) une description des types de consultations tenues, le cas échéant, par le Conseil avant la prise du texte législatif et les dates de ces consultations;
- d) une confirmation indiquant que le Conseil a pris en compte toutes les observations reçues aux termes de l'article 6 de la Loi avant la prise du texte législatif, avec mention de la date de la réunion à laquelle ces observations ont été prises en considération;
- e) une confirmation indiquant que la lettre ou l'avis donné aux termes de l'article 7 de la Loi et une copie du texte législatif relatif à l'imposition foncière ont été fournis à toutes les personnes qui ont présenté des observations écrites au Conseil conformément à l'alinéa 6(3)c) de la Loi;
- f) une copie du ou des formulaires de la lettre ou de l'avis mentionnés à l'alinéa e), ainsi que la liste des personnes auxquelles ils ont été transmis.

5.0 Exigences supplémentaires pour les premières nations de la Colombie-Britannique et du Québec

5.1 Les premières nations situées en Colombie-Britannique qui procèdent à l'imposition foncière pour la première fois doivent fournir un certificat d'imposition délivré par la province de la Colombie-Britannique en vertu de la loi intitulée *Indian Self Government Enabling Act* de cette province.

5.2 Les premières nations situées au Québec qui procèdent à l'imposition foncière pour la première fois doivent fournir une copie du décret, pris par la province de Québec, approuvant l'entente conclue entre la première nation et une municipalité en vertu de l'article 14.8.1 du *Code municipal du Québec*.

PARTIE VII

NORMES APPLICABLES À LA PRÉSENTATION DES TEXTES LÉGISLATIFS SUR LA REPRÉSENTATION DES INTÉRÊTS DES CONTRIBUABLES

6.0 Textes législatifs sur la représentation des intérêts des contribuables exigeant un préavis au titre de l'article 6

6.1 La première nation doit fournir à la Commission une description des préavis transmis et des consultations tenues, le cas échéant, par le Conseil avant la prise d'un texte législatif sur la représentation des intérêts des contribuables, en la forme suivante :

- a) une confirmation indiquant qu'un préavis du projet de texte législatif a été, conformément aux exigences de la Loi :
 - (i) publié dans le journal local, avec mention de la date de publication et du nom du journal,

- (ii) affiché dans un lieu public sur la réserve, avec mention de la désignation du lieu et de la date d'affichage,
 - (iii) transmis aux membres de la première nation ainsi qu'aux autres personnes qui ont des intérêts ou des droits d'occupation, de possession ou d'usage sur les terres de réserve et aux gouvernements, organisations et individus qui, de l'avis du Conseil, peuvent être touchés par le projet de texte législatif, avec mention du mode de transmission utilisé et de la date de transmission;
- b) une copie du ou des formulaires des préavis visés à l'alinéa a);
 - c) une description des types de consultations tenues, le cas échéant, par le Conseil avant la prise du texte législatif et les dates de ces consultations;
 - d) une confirmation indiquant que le Conseil a pris en compte toutes les observations reçues aux termes de l'article 6 de la Loi avant la prise du texte législatif, avec mention de la date de la réunion à laquelle ces observations ont été prises en considération;
 - e) une confirmation indiquant que la lettre ou l'avis donné aux termes de l'article 7 de la Loi et une copie du texte législatif sur la représentation des intérêts des contribuables ont été fournis à toutes les personnes qui ont présenté des observations écrites au Conseil conformément à l'alinéa 6(3)c) de la Loi;
 - f) une copie du ou des formulaires de la lettre ou de l'avis mentionnés à l'alinéa e), ainsi que la liste des personnes auxquelles ils ont été transmis.

PARTIE VIII

NORMES GÉNÉRALES

7.0 Preuve de la prise d'un texte législatif

7.1 La première nation doit fournir à la Commission une copie du texte législatif relatif à l'imposition foncière, du texte législatif sur la représentation des intérêts des contribuables ou du texte législatif sur les recettes locales pris en vertu des alinéas 5(1)b), 5(1)d) ou 5(1)e) de la Loi, signé et daté par un quorum du Conseil, comme preuve que le texte législatif a été pris en bonne et due forme par le Conseil.

7.2 Tout texte législatif présenté aux termes de l'article 7.1 doit contenir une disposition d'édition indiquant que le texte législatif a été édicté en bonne et due forme par le Conseil à la date et à l'endroit qui y sont indiqués.

8.0 Exigences relatives aux confirmations

8.1 Lorsque les présentes normes exigent qu'une question soit confirmée par la première nation, cette confirmation :

- a) d'une part, peut être faite par le Conseil ou un dirigeant de la première nation dûment autorisé par le Conseil à confirmer les questions au nom de la première nation;
- b) d'autre part, doit être établie par écrit et certifiée véridique ou attestée sous serment par le signataire autorisé de la première nation.

PARTIE IX

ENTRÉE EN VIGUEUR

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

PARTIE X

DEMANDES DE RENSEIGNEMENTS

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

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

**ALEXANDER FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective June 20, 2008]

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, 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;

“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 April 1, 2008 and ending March 31, 2009 is attached as Schedule I to this Law.

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

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

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

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

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

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

12. This Law comes into force and effect on the later of May 30, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2008, at Alexander, in the Province of Alberta.

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

[Raymond Arcand]

Chief Raymond Arcand

[Kurt Burnstick]

Councillor Kurt Burnstick

Councillor Glen Burnstick

[Howard Auigbelle]

Councillor Howard Auigbelle

[Kimberly Paul]

Councillor Kimberly Paul

[Bernard Paul]

Councillor Bernard Paul

[Joseph Newborn]

Councillor Joseph Newborn

**ALEXANDER FIRST NATION
PRELIMINARY PROPERTY TAX BUDGET**

2008 ESTIMATED

TOTAL TAX REVENUE	149,698.00
Interest	-
Surplus / (Deficit) From Previous Year	<u>(49,205.48)</u>
TOTAL REVENUE	<u><u>100,492.52</u></u>
1 General Government Services	
a. Executive And Legislative	
b. General Administrative	
c. Other General Government	
2 Fire & Protective Services	
a. Policing	
b. Firefighting	24,000.00
c. Regulatory Measures	
d. Other Protective Services	
3 Transportation Services	
a. Roads and Streets	
b. Snow Removal	
c. Parking	
d. Public Transit	
4 Recreational and Cultural Services	
a. Recreation	20,000.00
b. Culture	40,000.00
c. Other Recreation And Culture	10,000.00
5 Community Development Services	
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 Environmental 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 Nation finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to 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 Program And Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Services
- 9 Taxes collected for Other Governments Grants:

10	Home Owner Grants Equivalents	
11	Not-For-Profit Corporations	
12	Other expenditures	
	Municipal Service Agreements	
	Payable to First Nations Finance Authority	
13	Contingency Amounts:	6,492.52
14	Reserve Funds	
	Payments into Reserve Funds	
	Capital Infrastructure Replacement	
	Capital Infrastructure Improvement	

	TOTAL EXPENDITURES	<u>100,492.52</u>
	BALANCE	<u><u>-</u></u>

[signed by Nick Nath for Alan Fenton]
 Alan Fenton, A.M.A.A.
 Assessor

[signed by Nick Nath for Al Arcand]
 Al Arcand
 Tribal Administrator

**ALEXANDER FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective June 20, 2008]

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, 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 *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 2008 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 May 30, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2008, at Alexander, in the Province of Alberta.

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

[Raymond Arcand]

Chief Raymond Arcand

[Kurt Burnstick]

Councillor Kurt Burnstick

[Howard Auigbelle]

Councillor Howard Auigbelle

[Bernard Paul]

Councillor Bernard Paul

Councillor Glen Burnstick

[Kimberly Paul]

Councillor Kimberly Paul

[Joseph Newborn]

Councillor Joseph Newborn

SCHEDULE
2008 TAX RATES

PROPERTY CLASS	% OF ASSESSED VALUE
<u>Alberta</u>	
Class 1 - Residential	1.55% of assessed value
Class 2 - Non-Residential	Reserve 134 - 2.20% of assessed value
	Reserve 134A - 1.17% of assessed value
Class 3 - Farmland	1.55% of assessed value
Class 4 - Machinery and Equipment	1.55% of assessed value

**ADAMS LAKE INDIAN BAND
ANNUAL EXPENDITURE LAW, 2008**

[Effective July 10, 2008]

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 Adams Lake Indian Band has enacted the *Adams Lake Indian Band Property Assessment By-law, PR-95-01* and the *Adams Lake Indian Band Property Taxation By-law, PR-95-02* with the approval date of December 21, 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;

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 Adams Lake Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Expenditure 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;

“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 *Adams Lake Indian Band Property Assessment By-law, PR-95-01*;

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

“First Nation” means the Adams Lake 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 *Adams Lake Indian Band Property Taxation By-law, PR-95-02*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 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 ___ 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 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. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.

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

16. This Law comes into force and effect on the later of June 27, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of June, 2008, at the Adams Lake Indian Band Administrative Office, Chase, in the Province of British Columbia.

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

Chief Nelson Leon

[Diane Jules]

Councillor Diane Jules

[Charlie Andrew]

Councillor Charlie Andrew

[Gina Johnny]

Councillor Gina Johnny

Councillor Lynn Kenoras

[Cliff Arnouse]

Councillor Cliff Arnouse

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$962,655
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$
TOTAL REVENUES	\$962,655

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$102,000
b. General Administrative	\$ 42,000
c. Other General Government	\$ 10,500
2. Protection Services	
a. Policing	\$ 58,000
b. Firefighting	\$ 39,000
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 73,000
b. Snow and Ice Removal	\$ 33,000
c. Parking	
d. Public Transit	\$ 9,000
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$ 23,500
b. Culture	\$ 16,000
c. Other Recreation and Culture	
5. Community Development	
a. Education	\$ 24,700

- b. Housing
 - c. Planning and Zoning \$ 24,700
 - d. Community Planning \$ 27,700
 - e. Economic Development Program \$ 73,000
 - f. Heritage Protection
 - g. Agricultural Development \$ 27,000
 - h. Urban Renewal
 - i. Beautification \$ 16,500
 - j. Land Rehabilitation \$ 8,500
 - k. Tourism Development
 - l. Tourism Information
 - m. Other Regional Planning and Development \$ 42,500
6. Environment Health Services
- a. Water Purification and Supply \$157,500
 - b. Sewage Collection and Disposal \$ 2,500
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services \$ 4,300
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 \$ 37,500
 - c. Agriculture

d. Tourism	\$ 14,500
e. Trade and Industry	\$ 12,000
f. Other Service	
9. Taxes Collected for Other Governments	
Grants:	
Home owner grant equivalents:	\$ 38,755
Not-for-profit corporations:	
Other Expenditures:	
Municipal Service Agreements [list each]	
Amounts payable to the First Nations Finance Authority:	
Contingency Amounts:	\$ 45,000
Reserve Funds:	
Payments into Reserve Funds:	
Capital Infrastructure Replacement:	
Capital Infrastructure Improvement:	
[other type]:	
Expenditures from Reserve Funds:	
TOTAL EXPENDITURES	\$962,655
BALANCE	\$0

SCHEDULE II
ANNUAL GRANTS

- | | |
|--|----------|
| 1. The following home owner grants are approved: | \$570.00 |
| 2. The following [surrounding land/not-for-profit] grants are approved: | |
| 3. The following [need-based/senior citizen/disability] grants are approved: | \$845.00 |

**ADAMS LAKE INDIAN BAND
ANNUAL RATES LAW, 2008**

[Effective July 10, 2008]

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 Adams Lake Indian Band has enacted the *Adams Lake Indian Band Property Assessment By-law, PR-95-01* and the *Adams Lake Indian Band Property Taxation By-law, PR-95-02* with the approval date of December 21, 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;

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 Adams Lake Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Adams Lake 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 *Adams Lake Indian Band Property Assessment By-law, PR-95-01*;

“First Nation” means the Adams Lake Indian Band, 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 the *Adams Lake Indian Band Property Taxation By-law, PR-95-02*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than four hundred dollars (\$400.00), the taxable property shall be taxed at four hundred dollars (\$400.00) 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 27, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of June, 2008, at the Adams Lake Indian Band Administration Office, Chase, in the Province of British Columbia.

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

Chief Nelson Leon

[Diane Jules]
Councillor Diane Jules

[Charlie Andrew]
Councillor Charlie Andrew

[Gina Johnny]
Councillor Gina Johnny

Councillor Lynn Kenoras

[Cliff Arnouse]
Councillor Cliff Arnouse

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
----------------	--------------------------------------

British Columbia**Tax Group One – Indian Reserve No.1 to Indian Reserve No.5**

Class 1 - Residential	7.8175
Class 2 - Utilities	61.3671
Class 4 - Major Industry	20.7804
Class 5 - Light Industry	38.5126
Class 6 - Business and Other	22.8270
Class 7 - Forest Land	26.2100
Class 8 - Recreational Property/ Non-Profit Organization	15.5738
Class 9 - Farm	18.7738

Tax Group Two – Indian Reserve No.6 to Indian Reserve No.7

Class 1 - Residential	7.4385
Class 2 - Utilities	49.8381
Class 4 - Major Industry	61.4526
Class 5 - Light Industry	24.9191
Class 6 - Business and Other	24.1752
Class 7 - Forest Land	6.0100
Class 8 - Recreational Property/ Non-Profit Organization	7.4385
Class 9 - Farm	18.7599

**AKISQNUK FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective May 30, 2008]

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 *Columbia Lake Indian Band Assessment By-law, 1992* and the *Columbia Lake Indian Band Taxation By-law, 1992* 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 the 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 Akisqnuq First Nation, at a duly convened meeting, enacts as follows:

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

“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 *Columbia Lake Assessment By-law, 1992*;

“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 a First Nation under a property taxation law;

“property taxation law” means a First Nation 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 *Columbia Lake Indian Band Taxation By-law, 1992*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009, 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 Schedule II are approved as expenditures as set out in the annual budget.

6. A Capital Infrastructure Improvement reserve fund is hereby established for the funding of capital infrastructure improvements on reserve.

7. Those amounts as are indicated in the annual budget must be credited to the Capital Infrastructure Improvement 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 9 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

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

14. The 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 28, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY ENACTED by Council on the 20th day of May, 2008,
at Windermere, in the province of British Columbia.

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

[Wilfred Teneese]

Chief Wilfred Teneese

[Lorne Shovar]

Councillor Lorne Shovar

Councillor Jesse Nicholas

[Beatrice Stevens]

Councillor Beatrice Stevens

Councillor Samantha Sam

SCHEDULE I
ANNUAL BUDGET

REVENUES:

Property Tax levies, Interest and Penalties for Current Fiscal Year	\$368,666.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	0
TOTAL REVENUES	\$368,666.00

EXPENDITURES:

1. General Government Expenditures	
a. General Administration	\$ 65,602.00
b. Executive and Legislative	\$ 55,000.00
c. Assessment Review Board	\$ 7,500.00
d. BC Assessment Authority (Service Agreement)	\$ 4,800.00
2. Protective Services	
a. Fire Protection	\$ 8,000.00
3. Transportation	
a. Roads and Streets	\$ 11,000.00
4. Recreation and Cultural Services	
a. Community Events	\$ 6,669.00
5. Community Development	
a. Community Planning and Zoning	\$ 8,500.00
b. Economic Development Program	\$ 15,000.00
c. Tourism Development	\$ 10,000.00
6. Environmental Health Services	
a. Water Purification and Supply	\$ 45,000.00
7. Fiscal Services	
a. Contingency	\$ 15,125.00
8. Other Services	
a. Regional District (Service Agreement)	\$ 83,900.00
Grants:	
Homeowner Grant Equivalents	\$ 17,570.00
Payments into Reserve Funds:	
Capital Infrastructure Improvement Reserve Fund	\$ 15,000.00
TOTAL EXPENDITURES	\$368,666.00

SCHEDULE II
ANNUAL GRANTS

The following home owner grant amounts are approved: \$17,570.00

**AKISQNUK FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective May 30, 2008]

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 *Columbia Lake Indian Band Assessment By-law, 1992* and the *Columbia Lake Indian Band Taxation By-law, 1992*, 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 the 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 Akisqnuq First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Akisqnuq First Nation 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 *Columbia Lake Indian Band Assessment By-law, 1992*;

“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 *Columbia Lake Indian Band Taxation By-law, 1992*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class

established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where 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 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 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 ENACTED by Council on the 20th day of May, 2008, at Windermere, in the Province of British Columbia

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

[Wilfred Teneese]

Chief Wilfred Teneese

[Lorne Shovar]

Councillor Lorne Shovar

[Beatrice Stevens]

Councillor Beatrice Stevens

Councillor Jesse Nicholas

Councillor Samantha Sam

SCHEDULE I**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	4.6037
Class 2 - Utilities	30.3840
Class 4 - Major Industry	23.5710
Class 5 - Light Industry	22.0057
Class 6 - Business and Other	23.8196
Class 7 - Forest Land	14.8884
Class 8 - Recreational Property/Non-Profit Organization	9.2534
Class 9 - Farm	13.8111

**CHEMAINUS FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective June 27, 2008]

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. On February 8, 2005, the Council of the Chemainus First Nation enacted the *Chemainus First Nation Property Assessment and Taxation By-law*, which By-law, as amended, has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

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

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

1. This Law may be cited as the *Chemainus First Nation Annual Expenditure 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;

“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 and Taxation Law” means the *Chemainus First Nation Property Assessment and Taxation By-law*, enacted February 8, 2005 as amended;

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

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

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

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

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

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

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as Schedule I to this Law.

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

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

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

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

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

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

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [18] day of [June], 2008, at [Ladysmith], in the Province of British Columbia.

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

Chief Peter Seymour

[Terry Sampson]
Councillor Terry Sampson

[John Elliott]
Councillor John Elliott

[Edward Seymour Sr.]
Councillor Edward Seymour Sr.

[Anne Jack]
Councillor Anne Jack

[David Harris Sr.]
Councillor David Harris Sr.

[Kevin Frenchy]
Councillor Kevin Frenchy

Councillor Timothy Harris

[Harvey Seymour Sr.]
Councillor Harvey Seymour Sr.

[Francis Harris]
Councillor Francis Harris.

[Charlotte Elliott]
Councillor Charlotte Elliott

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$25,304.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	(\$20,415.86)
TOTAL REVENUES	4,888.14

EXPENDITURES

1. General Administrative	\$2,635.10
2. Municipal Service Agreements	
District of North Cowichan:	
- Fire Protection and Water Supply	
Cowichan Valley Regional District:	
- Fire Protection and Landfill Provision	
Diamond Improvement District:	
- Water Supply	\$1,500.00
BC Assessment Services Contract	\$500.00
Contingency Amounts (1%):	\$253.04
TOTAL EXPENDITURES	\$4,888.14
BALANCE	\$0.00

Laws – FSMA, s.5

**CHEMAINUS FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective June 27, 2008]

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. On February 8, 2005, the Council of the Chemainus First Nation enacted the *Chemainus First Nation Property Assessment and Taxation By-law*, which By-law, as amended, has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

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

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

1. This Law may be cited as the *Chemainus First Nation 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 and Taxation Law” means the *Chemainus First Nation Property Assessment and Taxation By-law*, enacted February 8, 2005 as amended;

“First Nation” means the Chemainus 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; and

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 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 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 [18] day of [June], 2008, at [Ladysmith], in the Province of British Columbia.

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

Chief Peter Seymour

[Terry Sampson]
Councillor Terry Sampson

[John Elliott]
Councillor John Elliott

[Edward Seymour Sr.]
Councillor Edward Seymour Sr.

[Anne Jack]
Councillor Anne Jack

[David Harris Sr.]
Councillor David Harris Sr.

[Kevin Frenchy]
Councillor Kevin Frenchy

Councillor Timothy Harris

[Harvey Seymour Sr.]
Councillor Harvey Seymour Sr.

[Francis Harris]
Councillor Francis Harris.

[Charlotte Elliott]
Councillor Charlotte Elliott

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	6.4831
Class 2 - Utilities	29.8000
Class 4 - Major Industry	24.6356
Class 5 - Light Industry	22.1906
Class 6 - Business and Other	18.6064
Class 7 - Forest Land	9.9839
Class 8 - Recreational Property/ Non-Profit Organization	8.2983
Class 9 - Farm	9.2059

**KAMLOOPS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2008**

[Effective June 6, 2008]

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 By-law No. 2005-04* and *Taxation By-law No. 2005-05*, 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 Kamloops Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Kamloops Indian Band Annual Expenditure 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*;

“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 *Kamloops Indian Band Assessment By-law No. 2005-04*;

“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 Taxation By-Law No. 2005-05*.

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, 2008 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, 2008, at Kamloops, in the Province of British Columbia.

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

[Shane Gottfriedson]

Chief Shane Gottfriedson

[Evelyn Camille]

Councillor Evelyn Camille

Councillor Kevin Jules

Councillor Connie Leonard

Councillor Dave Manuel

[Harry Paul Jr.]

Councillor Harry Paul Jr.

[Fred Seymour]

Councillor Fred Seymour

[Vicki Manuel]

Councillor Vicki Manuel

SCHEDULE OF EXPENDITURES**SCHEDULE "A"**

Region 1

General KIB

2008 Simplified Property Tax Budget for KIB GENERAL

General Government Services	\$1,686,868.80
Protective Services	\$300,000.00
Transportation Services	\$23,616.00
Recreational and Cultural Services	\$10,000.00
Environmental Health Services	\$11,000.00
Fiscal Services	\$681,309.07
Taxes for Other Governments	\$22,335.55
2008 Property Tax Budget Total	\$2,735,129.42

SCHEDULE “B”

Region 2

Sage Meadows

2008 Simplified Property Tax Budget for Sage Meadows

General Government Services	\$10,771.49
Protective Services	\$1,808.00
Recreational and Cultural Services	\$0.00
Fiscal Services	\$13,071.21
Taxes for Other Governments	\$207.09
2008 Property Tax Budget Total	\$25,857.79

SCHEDULE "C"

Region 3

G&M.Leonard Estates

2008 Simplified Property Tax Budget for GAM/LEONARD

General Government Services	\$26,272.20
Protective Services	\$24,074.00
Fiscal Services	\$67,006.24
Taxes for Other Governments	\$936.68
2008 Property Tax Budget Total	\$118,289.12

SCHEDULE "D"

Region 4

Tagish

2008 Property Tax Budget for TAGISH

General Government Services

ADMIN COST / HYDRO PHONE ETC \$64,558.04

Legislative \$11,229.89

General Government Services Expenditure Total \$75,787.93

Protective Services

911 \$150.00

Fire Protection \$1,591.00

Protective Services Expenditure Total \$1,741.00

Fiscal Services

Rebates \$1,000.00

Servicing Agreement \$32,567.00

Fiscal Services Expenditure Total \$33,567.00

Taxes for Other Governments

Assessment Authority \$1,203.00

Taxes for Other Governments Expenditure Total \$1,203.00

2008 Property Tax Budget Total \$112,298.93

SCHEDULE "E"

Region 5

Silver Sage

2008 Simplified Property Tax Budget for Silver Sage

General Government Services	\$16,415.64
Protective Services	\$4,832.00
Recreational and Cultural Services	\$0.00
Fiscal Services	\$17,774.51
Taxes for Other Governments	\$229.93
2008 Property Tax Budget Total	\$39,322.08

SCHEDULE “F”

Region 6

Paul Lake

2008 Property Tax Budget for Paul Lake

General Government Services

ADMIN COST / HYDRO PHONE ETC \$52,511.50

Legislative \$13,462.76

General Government Services Expenditure Total \$65,974.26

Recreational and Cultural Services

KIDS PARK/BALL FIELD/IMPROVEMENT \$0.00

Recreational and Cultural Services Expenditure Total \$0.00

Fiscal Services

Servicing Agreement \$26,883.94

Rebates \$3,596.57

Additional Discount Grants \$13,926.57

Debt Charges \$201.00

Homeowner Grants \$22,983.00

Fiscal Services Expenditure Total \$67,591.08

Taxes for Other Governments

Assessment Authority \$1,062.28

Taxes for Other Governments Expenditure Total \$1,062.28

2008 Property Tax Budget Total \$134,627.62

SCHEDULE “G”

Region 7

Sun Rivers

2008 Simplified Property Tax Budget for Sun Rivers

General Government Services	\$601,957.90
Protective Services	\$184,348.00
Recreational and Cultural Services	\$0.00
Environmental Health Services	\$25,000.00
Fiscal Services	\$534,332.17
Taxes for Other Governments	\$11,370.15
2008 Property Tax Budget Total	\$1,357,008.22

SCHEDULE “H”

Region 8

7 Mile

2008 Simplified Property Tax Budget for 7 Mile

General Government Services	\$33,207.40
Protective Services	\$1,741.00
Fiscal Services	\$14,567.56
Taxes for Other Governments	\$717.00
2008 Property Tax Budget Total	\$50,232.96

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, 2008**

[Effective June 6, 2008]

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 By-law No. 2005-04* and *Taxation By-law No. 2005-05*, 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 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 *Assessment By-Law No. 2005-04*;

“First Nation” means the Kamloops Indian Band, 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 *Kamloops Indian Band Taxation By-law No. 2005-05*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding Section 3, 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, 2008 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, 2008, at Kamloops, in the Province of British Columbia.

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

[Shane Gottfriedson]

Chief Shane Gottfriedson

[Evelyn Camille]

Councillor Evelyn Camille

Councillor Kevin Jules

Councillor Connie Leonard

Councillor Dave Manuel

[Harry Paul Jr.]

Councillor Harry Paul Jr.

[Fred Seymour]

Councillor Fred Seymour

[Vicki Manuel]

Councillor Vicki Manuel

SCHEDULE**TAX RATES****SCHEDULE "A"**

Region 1

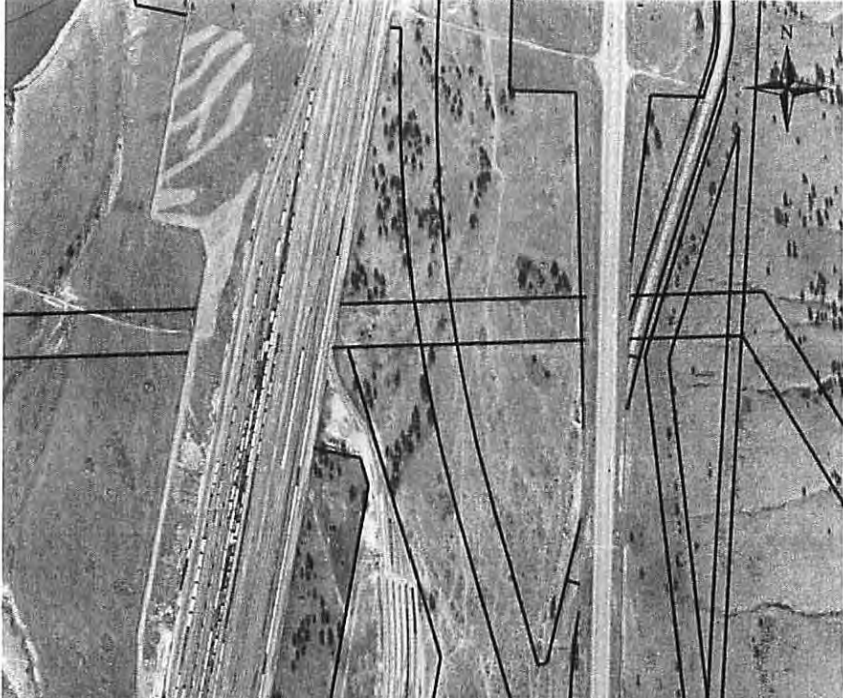
General KIB

MILL RATE CHANGES FROM 2007 TO 2008 FOR KIB GENERAL

Property Type Change Details	2008 Mill Rates	2007 Mill Rates	Rate FNTC Rates Policy or The Rate change
01 Residential	8.723	8.469	3.0000% Review
02 Utilities	29.752	28.885	3.0000% Review
03 Unmanaged Forest Land	0.000	0.000	0.0000% Approved
04 Major Industry	0.000	0.000	0.0000% Approved
05 Light Industry	22.750	22.087	3.0000% Review
06 Business and Other	20.791	20.186	3.0000% Review
07 Managed Forest Land	0.000	0.000	0.0000% Approved
08 Recreation/ Non Profit Organization	10.213	9.915	3.0000% Review
09 Farm	0.000	0.000	0.0000% Approved
10 Railway	0.000	0.000	0.0000% Approved

Region 1

General KIB



SCHEDULE "B"

Region 2

Sage Meadows

MILL RATE CHANGES FROM 2007 TO 2008 FOR SAGE MEADOWS

Property Type Change Details	2008 Mill	2007 Mill	Rate	
	Rates	Rates	FNTC Rates Policy or The Rate	change
01 Residential	8.406	8.161	3.0000%	Review
02 Utilities	0.000	0.000	0.0000%	Approved
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	0.000	0.000	0.0000%	Approved
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/ Non Profit Organization	0.000	0.000	0.0000%	Approved
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 2

Sage Meadows



SCHEDULE "C"

Region 3

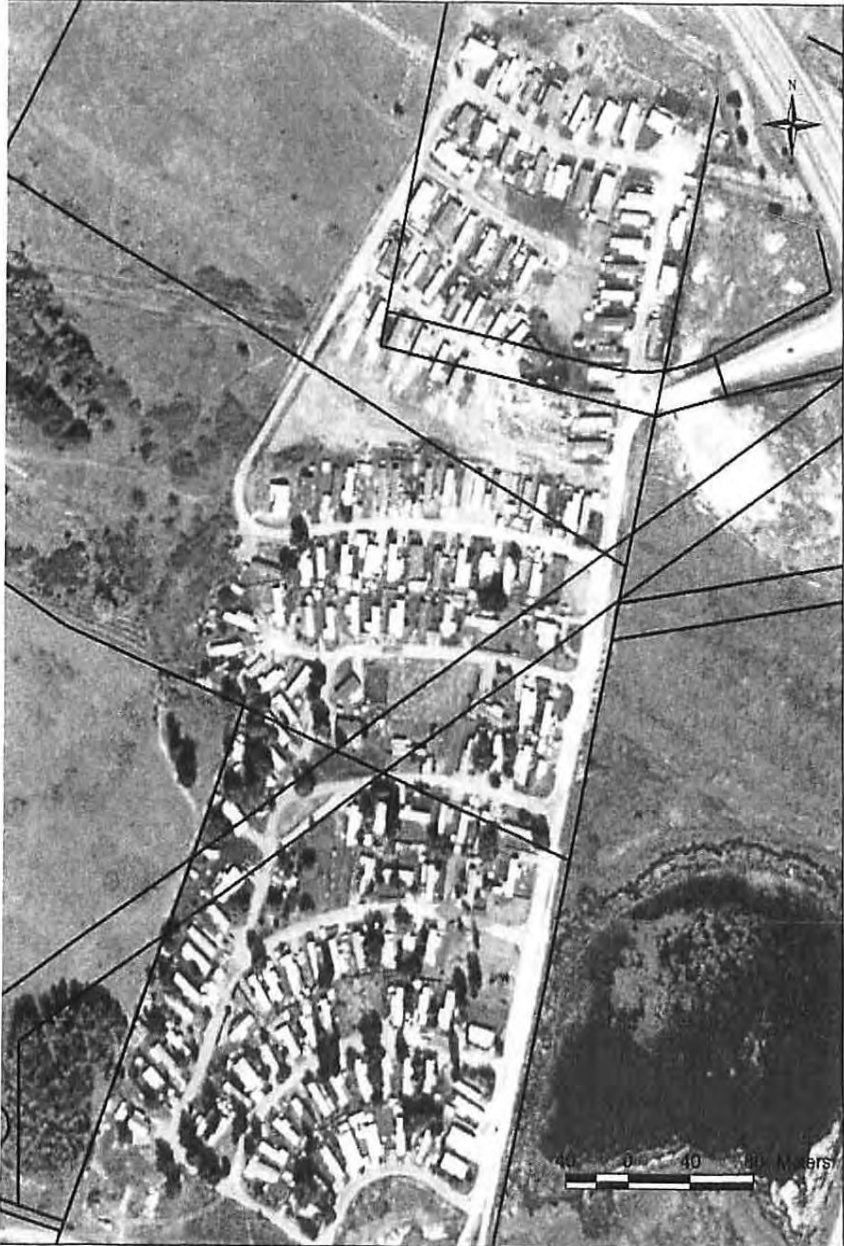
G&M.Leonard Estates

MILL RATE CHANGES FROM 2007 TO 2008 FOR GAM/LEONARD

Property Type Change Details	2008 Mill	2007 Mill	Rate	
	Rates	Rates	FNTC Rates Policy or The Rate	change
01 Residential	8.406	8.161	3.0000%	Review
02 Utilities	0.000	0.000	0.0000%	Approved
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	0.000	0.000	0.0000%	Approved
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/ Non Profit Organization	0.000	0.000	0.0000%	Approved
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 3

G&M.Leonard Estates



SCHEDULE "D"

Region 4

Tagish

MILL RATE CHANGES FROM 2007 TO 2008 FOR TAGISH

Property Type Change Details	2008 Mill	2007 Mill	Rate	
	Rates	Rates	FNTC Rates Policy or The Rate	change
01 Residential	0.000	0.000	0.0000%	Approved
02 Utilities	0.000	0.000	0.0000%	Approved
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	20.791	20.186	3.0000%	Review
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/ Non Profit Organization	0.000	0.000	0.0000%	Approved
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 4

Tagish



SCHEDULE "E"

Region 5

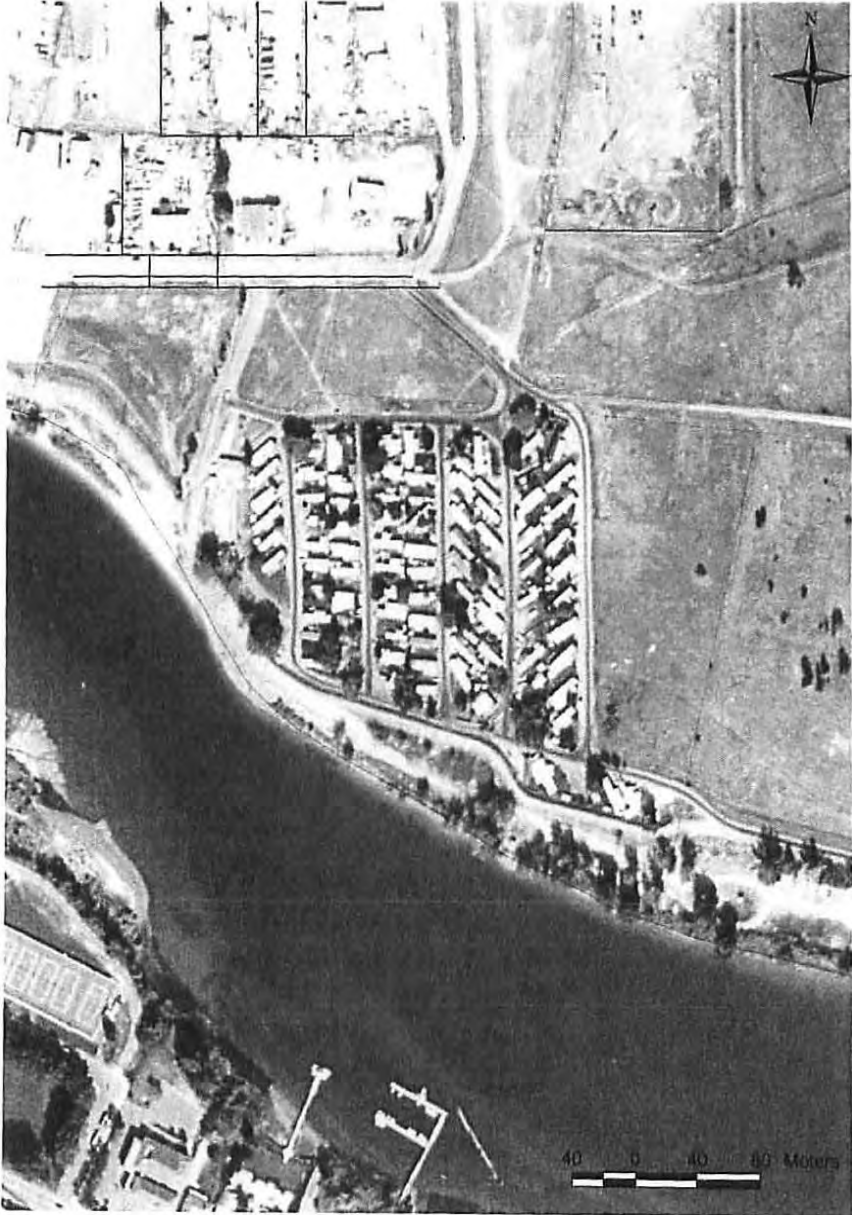
Silver Sage

MILL RATE CHANGES FROM 2007 TO 2008 FOR SILVER SAGE

Property Type Change Details	2008 Mill	2007 Mill	Rate FNTPC Rates Policy or The Rate	
	Rates	Rates	change	
01 Residential	8.407	8.163	2.9996%	Review
02 Utilities	0.000	0.000	0.0000%	Approved
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	0.000	0.000	0.0000%	Approved
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/ Non Profit Organization	0.000	0.000	0.0000%	Approved
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 5

Silver Sage



SCHEDULE "F"

Region 6

Paul Lake

MILL RATE CHANGES FROM 2007 TO 2008 FOR PAUL LAKE

Property Type Change Details	2008 Mill	2007 Mill	Rate	
	Rates	Rates	FNTC Rates Policy or The Rate	change
01 Residential	8.488	8.241	3.0000%	Review
02 Utilities	0.000	0.000	0.0000%	Approved
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	0.000	0.000	0.0000%	Approved
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/ Non Profit Organization	0.000	0.000	0.0000%	Approved
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 6

Paul Lake



SCHEDULE "G"

Region 7

Sun Rivers

MILL RATE CHANGES FROM 2007 TO 2008 FOR SUN RIVERS

Property Type Change Details	2008 Mill Rates	2007 Mill Rates	Rate FNTC Rates Policy or The Rate change	
01 Residential	8.026	8.902	-9.8423%	Review
02 Utilities	0.000	0.000	0.0000%	Approved
03 Unmanaged Forest Land	0.000	0.000	0.0000%	Approved
04 Major Industry	0.000	0.000	0.0000%	Approved
05 Light Industry	0.000	0.000	0.0000%	Approved
06 Business and Other	24.814	29.146	-14.8615%	Review
07 Managed Forest Land	0.000	0.000	0.0000%	Approved
08 Recreation/ Non Profit Organization	14.062	14.548	-3.3412%	Review
09 Farm	0.000	0.000	0.0000%	Approved
10 Railway	0.000	0.000	0.0000%	Approved

Region 7

Sun Rivers



SCHEDULE "H"

Region 8

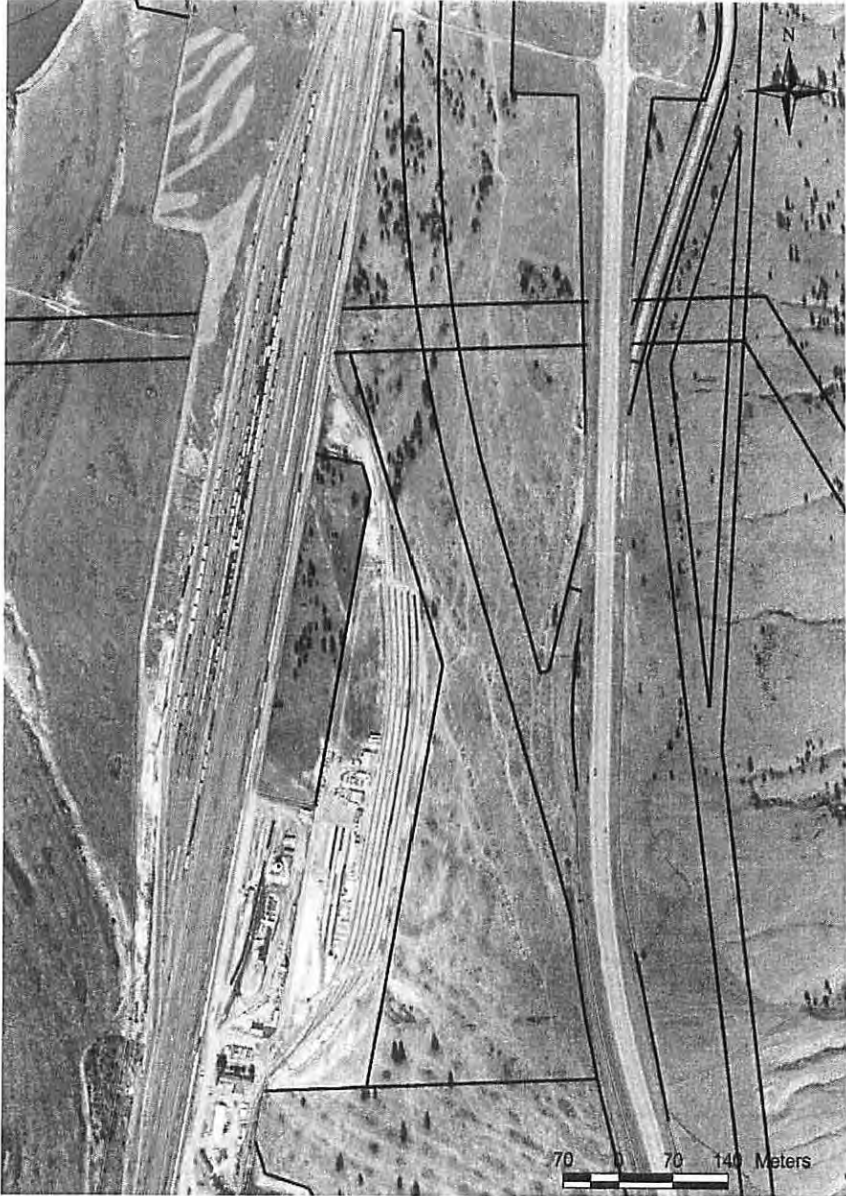
7 Mile

MILL RATE CHANGES FROM 2007 TO 2008 FOR 7 MILE

Property Type Change Details	2008 Mill Rates	2007 Mill Rates	Rate FNTC Rates Policy or The Rate change
01 Residential	0.000	0.000	0.0000% Approved
02 Utilities	29.111	28.263	3.0000% Review
03 Unmanaged Forest Land	0.000	0.000	0.0000% Approved
04 Major Industry	0.000	0.000	0.0000% Approved
05 Light Industry	0.000	0.000	0.0000% Approved
06 Business and Other	20.520	19.922	3.0000% Review
07 Managed Forest Land	0.000	0.000	0.0000% Approved
08 Recreation/ Non Profit Organization	0.000	0.000	0.0000% Approved
09 Farm	0.000	0.000	0.0000% Approved
10 Railway	0.000	0.000	0.0000% Approved

Region 8

7 Mile



**LEQ'Á:MEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective June 6, 2008]

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 the *Leq'á:mel Property Assessment By-law* and the *Leq'á:mel Taxation By-law*, which 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 Leq'á:mel First Nation, at a duly convened meeting, enacts as follows:

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

“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 *Leqamel Property Assessment By-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;

“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 *Leq’á:mel Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2008 and ending December 31, 2008 is attached as Schedule I to this Law.

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

5. Pursuant to 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 May 28, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [28th] day of [May], 20 [08], at [Deroche], in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

Chief Alice Thompson

[Barb Leggat]

Councillor Barb Leggat

Councillor Darrel McKamey

[Peter McDonald]

Councillor Peter McDonald

[Rene Paterson]

Councillor Rene Paterson

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$155,575
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$0
TOTAL REVENUES	\$155,575

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative \$ 28,980
 - c. Other General Government \$ 13,500
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
5. Community Development
 - a. Education

- b. Housing
- c. Planning and Zoning
- d. Community Planning
- e. Economic Development Program
- f. Heritage Protection
- g. Agricultural Development
- h. Urban Renewal
- i. Beautification
- j. Land Rehabilitation
- k. Tourism Development
- l. Tourism Information
- m. Other Regional Planning and Development
- 6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal \$ 23,000
 - 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 \$ 3,500
 - 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. B.C. Assessment	\$ 2,500
9. Taxes Collected for Other Governments	
Grants:	
Home owner grant equivalents:	\$ 50,590
Not-for-profit corporations:	
Other Expenditures:	
Municipal Service Agreements [list each]	
Fraser Valley Regional District	\$ 20,194
Nicomen Island Improvement District	\$ 7,887
Amounts payable to the First Nations Finance Authority:	
Contingency Amounts:	\$ 5,424
Reserve Funds:	
Payments into Reserve Funds:	
Capital Infrastructure Replacement:	
Capital Infrastructure Improvement:	
[other type]:	
Expenditures from Reserve Funds:	
TOTAL EXPENDITURES	\$155,575
BALANCE	\$0

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved:
Provincial Home Owner Grant equivalents.
2. The following [surrounding land/not-for-profit] grants are approved:
3. The following [need-based/senior citizen/disability] grants are approved:

**LEQ'Á:MEL FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective June 6, 2008]

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 Assessment and Taxation By-laws* under section 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;

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, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation 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 *Leq'á:mel Assessment By-law* made under section 83 of the *Indian Act*;

“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 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 the *Leq'á:mel Taxation By-law* made under section 83 of the *Indian Act*;

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 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. 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.

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. 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, 2008 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, 2008, at [Deroche], in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

Chief Alice Thompson

[Barb Leggat]
Councillor Barb Leggat

Councillor Darrel McKamey

[Peter McDonald]
Councillor Peter McDonald

[Rene Paterson]
Councillor Rene Paterson

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	4.6342
Class 2a - Utilities	28.1133
Class 2b - Railway ROW	19.3319
Class 4 - Major Industry	21.0609
Class 5 - Light Industry	16.7566
Class 6 - Business and Other	14.8250
Class 7 - Forest Land	12.7583
Class 8 - Recreational Property/Non-Profit Organization	6.6946
Class 9 - Farm	9.9940

**LOWER KOOTENAY INDIAN BAND
ANNUAL EXPENDITURE LAW, 2008**

[Effective June 13, 2008]

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 Assessment By-law, 1992* and the *Lower Kootenay Indian Band Taxation By-law, 1992* 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 the 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 Lower Kootenay Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Expenditure 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;

“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 *Lower Kootenay Indian Band Assessment By-law, 1992*;

“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 a First Nation under a property taxation law;

“property taxation law” means a First Nation 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 Taxation By-law, 1992*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009, 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 Schedule II are approved as expenditures as set out in the annual budget.

6. Those amounts as are indicated in the annual budget must be credited to the Capital Infrastructure Improvement reserve fund.

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

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

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

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

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

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

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

14. This Law comes into force and effect on the later of June 4, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY ENACTED by Council on the 4th day of June, 2008, at Creston, in the province of British Columbia.

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

Chief Chris Luke Sr.

[Joe Pierre]
Councillor Joe Pierre

[Arlene Teasley]
Councillor Arlene Teasley

[M. Jason Louie]
Councillor M. Jason Louie

Councillor Anne Jimmie

SCHEDULE 1
ANNUAL BUDGET

REVENUES:

Property Tax levies, Interest and Penalties for Current Fiscal Year	\$53,918.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	0
TOTAL REVENUES	\$53,918.00

EXPENDITURES:

1. General Government Expenditures	
a. General Administrative	\$20,000.00
b. Other General Government	\$ 3,598.00
2. Protection Services	
a. Regulatory Measures	\$ 2,500.00
3. Community Development	
a. Land Rehabilitation	\$10,000.00
4. Fiscal Services	
a. Capital Asset Replacement	\$10,000.00
5. Transportation and Communications	
a. Roads and streets	\$ 5,000.00

Grants:

Homeowner Grant Equivalents	\$ 570.00
Contingency Fund	\$ 2,250.00
TOTAL EXPENDITURES	\$53,918.00

SCHEDULE 2

ANNUAL GRANTS

The following home owner grant amounts are approved: \$570.00

**LOWER KOOTENAY INDIAN BAND
ANNUAL RATES LAW, 2008**

[Effective June 13, 2008]

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 Assessment By-law, 1992*, and the *Lower Kootenay Indian Band Taxation By-law, 1992* 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 the 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 Lower Kootenay Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Lower Kootenay 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 *Lower Kootenay Indian Band Assessment By-law, 1992*;

“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 Taxation By-law, 1992*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where 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 revenues raised under this law is required, Council authorizes the First Nations Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of 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 4, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY ENACTED by Council on the 4th day of June, 2008, at Creston, in the Province of British Columbia

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

Chief Chris Luke Sr.

Councillor Anne Jimmie

[Joe Pierre]

Councillor Joe Pierre

[M. Jason Louie]

Councillor M. Jason Louie

[Arlene Teasley]

Councillor Arlene Teasley

SCHEDULE I**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	8.9326
Class 2 - Utilities	51.8021
Class 4 - Major Industry	29.8642
Class 5 - Light Industry	22.8762
Class 6 - Business and Other	20.6000
Class 7 - Forest Land	17.1595
Class 8 - Recreational Property/Non-Profit Organization	10.7723
Class 9 - Farm	16.8142

**LOWER KOOTENAY INDIAN BAND
PROPERTY ASSESSMENT LAW, 2008**

[Effective July 10, 2008]

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SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

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

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

Laws – FSMA, s.5

C. The Council of the Lower Kootenay 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 Kootenay Indian Band, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Lower Kootenay Indian Band Property Assessment Law, 2008*.

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 Kootenay 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 subsection 25(1);

“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 Kootenay Indian Band Property Taxation Law, 2008*;

“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 1(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

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 subsection 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 subsection; 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 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.

(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 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 subsection 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 two hundred and fifty dollars (\$250.00) per day, and

(b) the chair for his or her services at a rate of three hundred dollars (\$300.00) per day,

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

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member 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; 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.

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 Board of Review, c/o B. C. Assessment, 502 Victoria Street, Nelson, B. C. V1L 4K8.

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

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

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

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

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

Withdrawal of Appeal

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

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

Delivery of Decisions

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

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25.00).

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

Delivery of Documents under this Part

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

(2) Personal delivery of a document is made

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

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

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

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

- (a) if delivered personally, at the time that personal delivery is made;
- (b) if sent by registered mail, on the fifth day after it is mailed;
- (c) if sent by fax, at the time indicated on the confirmation of transmission; or
- (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

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

Appeals

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

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

PART XI

GENERAL PROVISIONS

Disclosure of Information

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

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

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

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

Disclosure for Research Purposes

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

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

Validity

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

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the 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 Kootenay Indian Band Property Assessment By-law*, dated November 20, 1991, 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 at a duly convened meeting held on the [8] day of July, 2008, in the Ktunaxa Nation Territory.

A quorum of Council consists of three members of Council.

[Chris Luke]

Chief Chris Luke

[Joe Pierre]

Councillor Joe Pierre

Councillor Arlene Basil

[M. Jason Louie]

Councillor M. Jason Louie

Councillor Anne Jimmie

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 KOOTENAY INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection ____ of the *Lower Kootenay Indian Band Property Assessment Law, 2008*, 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)

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 Kootenay Indian Band

Dated: _____, 20____ .

SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

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

DATE : _____

TAKE NOTICE that, pursuant to subsection ___ of the *Lower Kootenay Indian Band Property Assessment Law, 2008*, the assessor for the Lower Kootenay Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ am/pm.

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 Kootenay 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 *Lower Kootenay Indian Band Property Assessment Law, 2008*;
- (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 Kootenay 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 Kootenay Indian Band Property Assessment Law, 2008*. 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 Kootenay Indian Band Property Assessment Law, 2008*.

Tax Administrator for the Lower Kootenay Indian Band

Dated: _____, 20__

SCHEDULE VI

(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Lower Kootenay Indian Band

[address]

PURSUANT to the provisions of the *Lower Kootenay Indian Band Property Assessment Law, 2008*, 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 Kootenay Indian Band
[address]

PURSUANT to the provisions of the *Lower Kootenay Indian Band Property Assessment Law, 2008*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

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

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

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

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

The required fee of _____ 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 Kootenay Indian Band

[address]

PURSUANT to the provisions of the *Lower Kootenay Indian Band Property Assessment Law, 2008* 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 Lower Kootenay 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 dollars (\$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 Kootenay Indian Band, hereby certify that this is the _____ 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 *Lower Kootenay Indian Band Property Assessment Law, 2008*.

(Signature of Assessor)

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

**LOWER KOOTENAY INDIAN BAND
PROPERTY TAXATION LAW, 2008**

[Effective July 10, 2008]

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SCHEDULES

- I Request for Information by Tax Administrator
- II Tax Notice
- III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
- IV Tax Certificate
- V Tax Arrears Certificate
- VI Notice of Seizure and Sale of Personal Property
- VII Notice of Sale of Seized Personal Property
- VIII Notice of Seizure and Assignment of Taxable Property
- IX Notice of Sale of a Right to Assignment of Taxable Property
- X Notice of Discontinuance of Services

WHEREAS:

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

B. The Council of the Lower Kootenay 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 Kootenay 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 Kootenay Indian Band, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

**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 Kootenay Indian Band Property Assessment Law, 2008*;

“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 Kootenay 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 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of British Columbia;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “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 the Band Administrator, 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) 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
- (f) 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* (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 tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed one hundred dollars (\$100.00).

(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 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 Lower Kootenay 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 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 (\$25.00) for each tax roll folio searched.

PART XI PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 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 on July 2 of the year levied, the unpaid portion accrues interest at ten percent (10%) 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; and

(b) capital infrastructure improvement.

(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 or 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 or 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 Kootenay Indian Band Property Taxation By-law* dated November 20, 1991, 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 at a duly convened meeting held on the [8] day of July, 2008, in the Ktunaxa Nation Territory.

A quorum of Council consists of three members of Council.

[Chris Luke]

Chief Chris Luke

[Joe Pierre]

Councillor Joe Pierre

Councillor Arlene Basil

[M. Jason Louie]

Councillor M. Jason Louie

Councillor Anne Jimmie

SCHEDULE I

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE LOWER KOOTENAY INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection __ of the *Lower Kootenay Indian Band Property Taxation Law, 2008*, 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 Kootenay 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 Kootenay Indian Band Property Taxation Law, 2008*, 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 Kootenay Indian Band, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

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 Kootenay Indian Band

Dated: _____, 20____

Vertical text on the right margin: Laws – FSMA, s.5

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 \$ 25.00
3. For advertising in newspaper \$ 25.00
4. For time spent in conducting a seizure and sale of
personal property \$ 30.00 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 *Lower Kootenay Indian Band Property Taxation Law, 2008*, 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 Kootenay 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 Kootenay Indian Band Property Taxation Law, 2008*, 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 [monthly/yearly].

Payments must be made at the offices of the Lower Kootenay 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 Lower Kootenay Indian Band

Dated: _____, 20____

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection ____ of the *Lower Kootenay Indian Band Property Taxation Law, 2008*, 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 Lower Kootenay Indian Band

Dated: _____, 20__

Laws – FSMA, s.5

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 Kootenay Indian Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection __ of the *Lower Kootenay Indian Band Property Taxation Law, 2008*, will be sold at the public auction:

(general description of the goods)

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Lower Kootenay 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 subsection ____ of the *Lower Kootenay Indian Band Property Taxation Law, 2008*, 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 Kootenay 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 Lower Kootenay 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 *Lower Kootenay Indian Band Property Taxation Law, 2008*.

Tax Administrator for the Lower Kootenay 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 Kootenay 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 Kootenay 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 Lower Kootenay 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 *Lower Kootenay Indian Band Property Taxation Law, 20__* .

Tax Administrator for the Lower Kootenay 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 Kootenay Indian Band Property Taxation Law, 20__* .

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 Lower Kootenay Indian Band

Dated: _____ , 20__

**LOWER NICOLA INDIAN BAND
ANNUAL EXPENDITURE LAW, 2008**

[Effective July 10, 2008]

..... WHEREAS:

..... A. ~~Section 47~~

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.

Lower Nicola Indian Band Property Taxation By-law and the *Lower Nicola Indian Band Property Assessment By-law* 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;

..... C. ~~Section 47~~

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 Nicola Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Expenditure 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;

“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 *Lower Nicola Indian Band Property Assessment By-law* made under s.83 *Indian Act*;

“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;

“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 *Lower Nicola Indian Band Property Taxation By-law* made under s.83 *Indian Act*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as Schedule I to this Law.

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

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

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

7. Notwithstanding section 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.

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

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

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

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

12. This Law comes into force and effect on the later of May 28, 2008 and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [2] day of [July], 2008, at [Merritt], in the Province of [BC].

..... A quorum of Council consists of 5 members of Council.

[Don Moses]

Chief Don Moses

Councillor Stuart Jackson

[Clyde Sam]

Councillor Clyde Sam

Councillor Aaron Sam

[Yvonne Basil]

Councillor Yvonne Basil

Councillor Harold Joe

[Mary-June Coutlee]

Councillor Mary-June Coutlee

[Connie Joe]

Councillor Connie Joe

SCHEDULE A**ANNUAL PROPERTY TAX BUDGET**

2008 Property Related Expenditures	1,235,621
Home Owner Grant Expense	
2008 Property Tax Expenditures	1,235,621
General Government Expenditures	
Executive and Legislature	
General Administrative	150,000
Other General Government	150,000
	TOTAL
	300,000
Protection Services	
Courts of Law	-
Policing	
Firefighting	56,150
Regulatory Measures	-
Other Protective Services	170,000
	TOTAL
	226,150
Recreation and culture	
Recreation	-
Culture	-
Other recreation and culture	45,000
	TOTAL
	45,000
Community development	
Education	5,500
Housing	16,965
Planning and Zoning	61,500
Community Planning	-
Economic Development Program	-
Heritage Protection	-
Agricultural Development	-
Urban Renewal	-
Beautification	-

Land Rehabilitation	-	
Tourism Development	-	
Tourism Information	-	
Other Regional Planning and Development	12,000	
		TOTAL
	95,965	
Fiscal Services		
Interest Payments to the First Nations Finance Authority	-	
Debt Payments to the First Nations Finance Authority	-	
Other Payments to the First Nations Finance Authority	-	
Other Interest Payments	-	
Other Debt Charges	399,120	
Contingency Amounts		
Reserve Funds		
Capital Infrastructure Replacement		
Other Fiscal Services	-	
Debenture Payments	-	
		TOTAL
	399,120	
Other Services		
Health	-	
Social Programs and Assistance	-	
Agriculture	-	
Tourism	-	
Trade and Industry	-	
Other Service	46,386	
		TOTAL
	46,386	
Contingency Fund		TOTAL
	123,000	

**LOWER NICOLA INDIAN BAND
ANNUAL RATES LAW, 2008**

[Effective July 10, 2008]

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 Nicola Indian Band has enacted the *Lower Nicola Indian Band Property Taxation By-law* and the *Lower Nicola Indian Band Property Assessment By-law* under S.83 *Indian Act*, respecting taxation for local purposes on reserve;

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

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

1. This Law may be cited as the *Lower Nicola 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 *Lower Nicola Indian Band Property Assessment By-law* made under s.83 *Indian Act*;

“First Nation” means the Lower Nicola 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 Nicola Indian Band Property Taxation By-law* made under s.83 *Indian Act*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where 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. 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, 2008 and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [2] day of [July] , 2008, at [Merritt] , in the Province of [BC] .

A quorum of Council consists of 5 members of Council.

[Don Moses]

Chief Don Moses

Councillor Stuart Jackson

Councillor Harold Joe

[Clyde Sam]

[Mary-June Coutlee]

Councillor Clyde Sam

Councillor Mary-June Coutlee

Councillor Aaron Sam

[Connie Joe]

Councillor Connie Joe

[Yvonne Basil]

Councillor Yvonne Basil

SCHEDULE II

2008 ANNUAL RATE SCHEDULE

Property classes within each Taxation District

Column 1 Name of Taxation District	Column 2 Named Reserves Comprising Taxation District	Column 3 Property Class	Column 4 Rate of tax applied against each \$ 1000 of the assessed value of the land and improvements	BCAA	Total tax rate
Lower Nicola Taxation District	All reserves (including):				
	Nicola Mameet Indian Reserve No. 1	Class 1 - Residential	13.0998	0.0615	13.1613
	Hamilton Creek Indian Reserve No. 7	Class 2 - Utilities	71.1948	0.4787	71.6735
	Pipseul Indian Reserve No. 3	Class 4 - Major Industry	56.468	0.4787	56.9467
	Joeyaska Indian Reserve No. 2	Class 5 - Light Industry	36.6781	0.1944	36.8725
	Logan's Indian Reserve No. 2	Class 6 - Business and Other	30.1282	0.1944	30.3226
	Zoht Indian Reserve No. 4, 5 & 14	Class 7 - Forest Land	6.9429	0.2705	7.2134
	Speous Indian Reserve No. 8	Class 8 - Recreational/ Non-Profit Organization	14.0168	0.0615	14.0783
		Class 9 - Farm	20.9597	0.0615	21.0212

**MORICETOWN FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective June 13, 2008]

WHEREAS:

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

B. The Council of the Moricetown First Nation has enacted *Moricetown First Nation Property Assessment and Taxation By-law, 2002* made under Section 83 of the *Indian Act*, which by-law has been deemed to be property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

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

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

1. This Law may be cited as the *Moricetown First Nation Annual Expenditure 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;

“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 *Moricetown First Nation Property Assessment and Taxation By-law, 2002*;

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

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

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

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

“property taxation law” 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 *Moricetown First Nation Property Assessment and Taxation By-law, 2002*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 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 5 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 June 9th, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of June, 2008, at Moricetown, in the Province of British Columbia.

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

[Ron A. Mitchell]

Chief Ron A. Mitchell

[Delvin Joseph]

Councilor Delvin Joseph

[Andrew Tom]

Councilor Andrew Tom

[Sandra George]

Councilor Sandra George

[Floyd Naziel]

Councilor Floyd Naziel

SCHEDULE 1
ANNUAL BUDGET

REVENUE

Property Tax Levies for Current Fiscal Year	\$53,311.66
TOTAL REVENUE	\$53,311.66

EXPENDITURES

Recreation and Cultural Services:

- a. Recreation
- b. Culture
- c. Recreational Facility \$50,646.08

Other Expenditures

a. Contingency	\$ 2,665.58
TOTAL EXPENDITURES	\$53,311.66
BALANCE	\$0

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved:
2. The following [surrounding land/not for profit] grants are approved:
3. The following [need based /senior citizen/disability] grants are approved:

**MORICETOWN FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective June 13, 2008]

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 Moricetown First Nation has enacted *Moricetown First Nation Property Assessment and Taxation By-law, 2002* made under Section 83 of the *Indian Act*, which by-law has been deemed to be property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

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

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

1. This Law may be cited as the *Moricetown First Nation 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 *Moricetown First Nation Property Assessment and Taxation By-law, 2002*;

“First Nation” means the Moricetown 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 *Moricetown First Nation Property Assessment and Taxation By-law, 2002*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 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 June 9, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of June, 2008, at Moricetown, in the Province of British Columbia.

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

[Ron A. Mitchell]

Chief Ron A. Mitchell

[Delvin Joseph]

Councillor Delvin Joseph

[Andrew Tom]

Councillor Andrew Tom

[Sandra George]

Councillor Sandra George

[Floyd Naziel]

Councillor Floyd Naziel

SCHEDULE 1**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	\$6.8452
Class 2 - Utilities	\$26.0424
Class 4 - Major Industry	\$21.2821
Class 5 - Light Industry	\$16.9394
Class 6 - Business and other	\$14.9566
Class 7 - Forest Land	\$8.9711
Class 8 - Recreational Property/Non-Profit Organization	\$6.7483
Class 9 - Farm	\$9.4483

**OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2008**

[Effective June 13, 2008]

WHEREAS:

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

B. The Council of the Osoyoos Indian Band has enacted *By-law PR 95-02* dated December 22, 1995 and amendment to the *Taxation By-law 2005-1* dated August 22, 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 Osoyoos Indian Band Government, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure 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;

“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 *Property Taxation By-law 95-02* and amendment 2005-1 dated August 22, 2005.

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

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

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

“local revenues” means money raised by 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 *Property Taxation By-law 95-02* and amendment 2005-1 dated August 22, 2005.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 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 12.3 of the Osoyoos Indian Band 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 June 1st, 2008 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, 2008, at Oliver, in the Province of British Columbia.

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

[Clarence Louie]
Chief Clarence Louie

[Tony Baptiste]
Councilor Tony Baptiste

[Kathy Falkus]
Councilor Kathy Falkus

[Charlotte Sanders]
Councilor Charlotte Sanders

[Helen Gallagher]
Councilor Helen Gallagher

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$0
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$0
TOTAL REVENUES	\$907243.14

EXPENDITURES

1. General Government Expenditures	\$226810.78
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	\$108869.17
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	\$72579.45
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	\$136086.47
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	\$117941.60
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 \$99796.74
- a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
7. Fiscal Services \$0
- 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 \$37109.41
- a. Health
 - b. Social Programs and Assistance
 - c. Agriculture

- d. Tourism
 - e. Trade and Industry
 - f. Other Service
9. Taxes Collected for Other Governments

Grants:

Home owner grant equivalents:

Not-for-profit corporations:

Other Expenditures:

Municipal Service Agreements

Oliver Municipal Agreement (water, sewer, fire protection)	\$83441.70
Osoyoos Municipal Agreement (water, sewer, fire protection)	\$15535.35

Amounts payable to the First Nations Finance Authority:

Contingency Amounts: \$ 9072.43

Reserve Funds:

Payments into Reserve Funds:

Capital Infrastructure Replacement:

Capital Infrastructure Improvement:

[other type]:

Expenditures from Reserve Funds:

TOTAL EXPENDITURES \$907243.14

BALANCE \$0

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved:

First Homeowner Grant:	\$570.00
Second Homeowner Grant:	\$275.00

2. The following [surrounding land/not-for-profit] grants are approved: \$0

3. The following [need-based/senior citizen/disability] grants are approved: \$0

**OSOYOOS INDIAN BAND
ANNUAL RATES LAW, 2008**

[Effective June 13, 2008]

WHEREAS:

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

B. The Council of the Osoyoos Indian Band has enacted the *Property Taxation By-law PR-95-02* dated December 22, 1995 (the “Original Taxation By-law”) was approved by the Minister of Indian Affairs on July 22, 1996: and further that the Original Taxation By-law was amended by *Taxation Amendment By-law 2005-1* dated August 22, 2005, which was approved by the Minister of Indian Affairs on September 28, 2005. Whereas the *Taxation Amendment By-law 2005-1* provided for the establishment of two taxation districts within the reserves of the Osoyoos Indian Band, know as Taxation District No. 1 and Taxation District No. 2, 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 Osoyoos Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Osoyoos 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 *Osoyoos Indian Band Property Assessment By-law PR-95-01*;

“First Nation” means the Osoyoos Indian Band, 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 *Osoyoos Indian Band Property Taxation By-law PR-95-02* and amended by *Taxation Amendment By-law 2005-1* dated August 22, 2005 which was approved by the Minister of Indian Affairs on September 28, 2005.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where 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 10th, 2008 and 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 June, 2008, at Oliver, in the Province of British Columbia.

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

[Clarence Louie]

Chief Clarence Louie

Councillor Anthony Baptiste

[Helen Gallagher]

Councillor Helen Gallagher

[Charlotte Sanders]

Councillor Charlotte Sanders

[Kathy Falkus]

Councillor Kathy Falkus

SCHEDULE A**TAX RATES OLIVER TAXATION DISTRICT**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	6.00
Class 2 - Utilities	33.74
Class 4 - Major Industry	33.74
Class 5 - Light Industry	17.73
Class 6 - Business and Other	16.63
Class 7 - Forest Land	6.00
Class 8 - Recreational Property/Non-Profit Organization	7.16
Class 9 - Farm	10.36

SCHEDULE B**TAX RATES OSOYOOS TAXATION DISTRICT**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	5.04
Class 2 - Utilities	23.57
Class 4 - Major Industry	23.57
Class 5 - Light Industry	11.83
Class 6 - Business and Other	11.39
Class 7 - Forest Land	5.04
Class 8 - Recreational Property/Non-Profit Organization	6.20
Class 9 - Farm	5.04

**SEABIRD ISLAND INDIAN BAND
ANNUAL EXPENDITURE LAW, 2008**

[Effective June 6, 2008]

WHEREAS:

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

B. The Council of the Seabird Island Indian Band has enacted the *Seabird Island Indian Band Property Taxation By-law* and the *Seabird Island Indian Band Property Assessment By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

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

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

1. This Law may be cited as the *Seabird Island Indian Band Annual Expenditure 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;

“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 *Seabird Island Indian Band Property Assessment By-law*;

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

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

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

“local revenues” means money raised by 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 *Seabird Island Indian Band Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as Schedule I to this Law.

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

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

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

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

10. 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.

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 integral to this Law.

13. This Law comes into force and effect on the later of June 2, 2008 and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of June, 2008, at Agassiz, in the Province of British Columbia.

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

[Clem Seymour]
Chief Clem Seymour

[Robert Armstrong]
Councillor Robert Armstrong

[Carol Hope]
Councillor Carol Hope

[Marcie Peters]
Councillor Marcie Peters

[James Harris]
Councillor James Harris

[Stacy McNeil]
Councillor Stacy McNeil

[Margaret Pettis]
Councillor Margaret Pettis

SCHEDULE
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$818 480
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0
TOTAL REVENUES	\$818 480

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	293 658
b. General Administrative	323 000
c. General Government	44 395
d. Assessment and Board of Review	8 500
2. Protection Services	
a. Fire Protection	35 000
3. Community Development	
a. Recreation	44 617
b. Community Events	36 390
4. Environment Health Services	
a. Spotted Frog Rehabilitation	20 735
b. Animal and Pest Control	4 000
9. Taxes Collected for Other Governments	
Grants:	
Home owner grant equivalents:	N/A
Not-for-profit corporations:	N/A
Other Expenditures:	
Municipal Service Agreements	N/A
Amounts payable to the First Nations Finance Authority:	N/A
Contingency Amounts:	8 185

Reserve Funds:	N/A
Payments into Reserve Funds:	N/A
Expenditures from Reserve Funds:	N/A
TOTAL EXPENDITURES	\$818 480
BALANCE	\$0

**SEABIRD ISLAND INDIAN BAND
ANNUAL RATES LAW, 2008**

[Effective June 6, 2008]

WHEREAS:

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

B. The Council of the Seabird Island Indian Band has enacted the *Seabird Island Indian Band Property Taxation By-law* and the *Seabird Island Indian Band Property Assessment By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

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

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

1. This Law may be cited as the *Seabird Island 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 *Seabird Island Indian Band Property Assessment By-law*;

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

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

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

“Taxation Law” means the *Seabird Island Indian Band Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 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. 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.

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

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

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

9. This Law comes into force and effect on the later of June 2, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [4th] day of June, 2008, at Agassiz, in the Province of British Columbia.

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

[Clem Seymour]
Chief Clem Seymour

[Robert Armstrong]
Councillor Robert Armstrong

[James Harris]
Councillor James Harris

[Carol Hope]
Councillor Carol Hope

[Stacy McNeil]
Councillor Stacy McNeil

Councillor Marcie Peters

[Margaret Pettis]
Councillor Margaret Pettis

SCHEDULE

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	5.9174
Class 2 - Utilities	66.6501
Class 4 - Major Industry	21.7215
Class 5 - Light Industry	23.1181
Class 6 - Business and Other	18.9915
Class 7 - Forest Land	12.0517
Class 8 - Recreational Property/Non Profit Organization	8.8731
Class 9 - Farm	5.7182
Class 10 - Prescribed Railway Right of Way – Land	40.7263
Class 10 - Prescribed Railway Right of Way – Improvements	59.4309

**SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE LAW, 2008**

[Effective May 30, 2008]

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 *Shuswap Indian Band Assessment By-law, 1992* and the *Shuswap Indian Band Taxation By-law, 1992*, 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 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, 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;

“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 Assessment By-law, 1992*;

“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 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 Taxation By-law, 1992*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 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 Part VI of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.

6. Two reserve funds are hereby established, one for the funding of capital infrastructure replacement and one for the funding of capital infrastructure improvement on reserve.

7. Those amounts as are indicated in the annual budget must be credited to the Capital Infrastructure Replacement fund or Capital Infrastructure Improvement Funds.

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

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

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

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

14. The 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 after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [27th] day of [May], 20 [08], at [Shuswap Reserve], in the Province of British Columbia.

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

[Paul Sam]
Chief Paul Sam

Councillor Alice Sam

[Clarissa Stevens]
Councillor Clarissa Stevens

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$542,275.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$135,320.62
TOTAL REVENUES	\$677,595.62

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative-Wages, Travel.ect.	153,000.00
c. Other General Government-BC Assess.	6,602.00
2. Protection Services	
a. Policing	
b. Firefighting	7,000.00
c. Regulatory Measures-sign's	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	
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-Development Costs Fund 15,000.00
- e. Economic Development Program
- f. Heritage Protection 7,000.00
- g. Agricultural Development
- h. Urban Renewal
- i. Beautification 6,012.00
- 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-CP Rail 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-C& C 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	40,000.00
Legal Costs	42,500.00
Amounts payable to the First Nations Finance Authority:	
Contingency Amounts: (10%)	54,228.00
Reserve Funds: (10%)	54,228.00
Payments into Reserve Funds:	
Capital Infrastructure Improvement:	\$ 27,114.00
Capital Infrastructure Replacement:	\$ 27,114.00
Expenditures from Reserve Funds:	
TOTAL EXPENDITURES	\$542,275.00
BALANCE	\$0

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved: 30 Units (\$570.00) \$17,100.00
2. The following additional grants are approved: 9 Units (\$845.00) \$7,605.00

**SHUSWAP INDIAN BAND
ANNUAL RATES LAW, 2008**

[Effective May 30, 2008]

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 *Shuswap Indian Band Assessment By-law, 1992*, and the *Shuswap Indian Band Taxation By-law, 1992*, 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 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, 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 *Shuswap Indian Band Assessment By-law, 1992*;

“First Nation” means the Shuswap Indian Band, 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 *Shuswap Indian Band Taxation By-law, 1992*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class

established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where 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 provisions 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 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 [26th] day of [May] , 20 [08] , at [Shuswap Reserve] , in the Province of [British Columbia] .

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

[Paul Sam]

Chief Paul Sam

[Clarissa Stevens]

Councillor Clarissa Stevens

Councillor Alice Sam

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	5.7554
Class 2 - Utilities	30.4779
Class 4 - Major Industry	28.2059
Class 5 - Light Industry	31.3399
Class 6 - Business and Other	13.7213
Class 7 - Forest Land	6.2680
Class 8 - Recreational Property/Non-Profit Organization	8.5016
Class 9 - Farm	3.1340

**SHXWHÁ:Y VILLAGE
ANNUAL EXPENDITURE LAW, 2008-02**

[Effective May 30, 2008]

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;

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, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Expenditure 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;

“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 *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 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 *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, 2008 and ending March 31, 2009 is attached as Schedule I to this Law.

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

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

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

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

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

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

12. This Law comes into force and effect on the later of May 28, 2008 and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of May, 2008, at Shxwhá:y Village Band Hall, in the Province of British Columbia.

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

Chief Tina Rabang

[Donna Cailing]

Councillor Donna Cailing

[William Rabang]

Councillor William Rabang

[Murray Sam]

Councillor Murray Sam

Councillor Daniel Rapada

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$18,909
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$0
TOTAL REVENUES	\$18,909

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative 2,000
 - 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 10,000
- f. Heritage Protection
- g. Agricultural Development
- h. Urban Renewal
- i. Beautification 2,000
- 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 4,509
 - d. Other Environmental Services
- 7. Fiscal Services
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
- 8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture

d. Tourism	
e. Trade and Industry	
f. Other Service	
9. Taxes Collected for Other Governments	
Grants:	
Home owner grant equivalents:	
Not-for-profit corporations:	
Other Expenditures:	
Municipal Service Agreements	
Amounts payable to the First Nations Finance Authority:	
Contingency Amounts:	400
Reserve Funds:	
Payments into Reserve Funds:	
Capital Infrastructure Replacement:	
Capital Infrastructure Improvement:	
[other type]:	
Expenditures from Reserve Funds:	
TOTAL EXPENDITURES	\$18,909
BALANCE	\$0

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved:
2. The following [surrounding land/not-for-profit] grants are approved:
3. The following [need-based/senior citizen/disability] grants are approved:

SHXWHÁ:Y VILLAGE
ANNUAL RATES LAW, 2008-01

[Effective May 30, 2008]

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, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village 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 *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 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 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 2008 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 May 28, 2008 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, 2008, at Chilliwack, in the Province of British Columbia.

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

Chief Tina Rabang

[Donna Cailing]
Councillor Donna Cailing

[William Rabang]
Councillor William Rabang

Councillor Daniel Rapada

[Murray Sam]
Councillor Murray Sam

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	6.779
Class 2 - Utilities	56.857
Class 4 - Major Industry	N/A from City of Chilliwack
Class 5 - Light Industry	18.488
Class 6 - Business and Other	17.753
Class 7 - Forest Land	17.681
Class 8 - Recreational Property/Non-Profit Organization	6.927
Class 9 - Farm	21.167

**SKEETCHESTN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2008**

[Effective June 6, 2008]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of the Skeetchestn Indian Band 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 a *Skeetchestn Indian Band Property Taxation Amended By-law 1995-1*, made under section 83 of the *Indian Act* which law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that act;

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

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

1. This Law may be cited as the *Skeetchestn Indian Band Annual Expenditure 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;

“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 *Skeetchestn Indian Band Property Taxation Amended By-law 1995-1*

“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 Skeetchestn Indian Band 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 Amended By-law 1995-1*.

3. The Skeetchestn Indian Band’s annual budget for the fiscal year beginning January 1st and ending December 31st is attached as Schedule I to this Law.

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

5. Those amounts as are indicated in the annual budget must be credited to the Skeetchestn Capital Sinking Fund and the Skeetchestn Program Stabilization Fund.

6. 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.

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

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

9. 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.

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

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

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

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

14. This Law comes into force and effect on the later of May 28, 2008 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 2008, at Savona, in the Province of British Columbia.

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

[Ronald E. Ignace]

Chief Ronald E. Ignace

[Terry A. Deneault]

Councillor Terry A. Deneault

[Archie C. Deneault]

Councillor Archie C. Deneault

[Darrel R. Draney]

Councillor Darrel R. Draney

Councillor Pamela K. Jules

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$489,832.07
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0.00
TOTAL REVENUES	\$489,832.07

EXPENDITURES

1. General Government Expenditures	\$147,393.03
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	\$ 30,000.00
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	\$ 42,000.00
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	\$100,117.00
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 Development
- l. Tourism Information
- m. Other Regional Planning and Development
- 6. Environment Health Services \$ 63,000.00
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
- 7. Fiscal Services \$ 42,000.00
 - 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 \$ 16,587.00
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture

d. Tourism		
e. Trade and Industry		
f. Other Service		
9. Taxes Collected for Other Governments	\$	0.00
Grants:		
Home owner grant equivalents:		
Not-for-profit corporations:		
Other Expenditures:		
Municipal Service Agreement [Street Lighting]	\$	3,836.04
Amounts payable to the First Nations Finance Authority:	\$	0.00
Contingency Amounts (1%):	\$	4,899.00
Reserve Funds:	\$	
Payments into Reserve Funds:		
Capital Sinking Fund:	\$	20,000.00
Band Stabilization Fund:	\$	20,000.00
Expenditures from Reserve Funds:	\$	
TOTAL EXPENDITURES		\$489,832.07
BALANCE	\$	0.00

**SKEETCHESTN INDIAN BAND
ANNUAL RATES LAW, 2008**

[Effective June 6, 2008]

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 Taxation Amended By-Law 1995-1* made under section 83 of the *Indian Act*, which law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

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

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

1. This Law may be cited as the *Skeetchestn 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 *Skeetchestn Indian Band Property Taxation Amended By-law 1995-1*

“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 Amended By-law 1995-1*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where 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, 2008 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, 2008, at Skeetchestn, in the Province of British Columbia.

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

[Ronald E. Ignace]

Chief Ronald E. Ignace

[Terry A. Deneault]

Councillor Terry A. Deneault

[Archie C. Deneault]

Councillor Archie C. Deneault

[Darrel R. Draney]

Councillor Pamela K. Jules

Councillor Darrel R. Draney

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	5.1672
Class 2 - Utilities	26.2321
Class 4 - Major Industry	21.4279
Class 5 - Light Industry	17.1236
Class 6 - Business and Other	15.0894
Class 7 - Forest Land	9.1337
Class 8 - Recreational Property/Non-Profit Organization	6.8025
Class 9 - Farm	9.5025

**SLIAMMON INDIAN BAND
ANNUAL EXPENDITURE LAW, 2008**

[Effective June 6, 2008]

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 By-law, PR-95-02* and the *Sliammon Indian Band Property Assessment By-law, PR-95-01*, 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 Sliammon Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Sliammon Indian Band Annual Expenditure Law, 2008*.

2. In this Law:

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

“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 *Sliammon Indian Band Property Assessment By-law, PR-95-01*;

“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;

“HOGA” means the *Home Owner Grant Act*, R.S.B.C. 1996, c.194;

“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 *Sliammon Indian Band Property Taxation By-law, PR-95-02*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 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 23.1 of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.

6. Those amounts as are indicated in the annual budget must be credited to the Capital Projects reserve fund and to the Income Stabilization reserve fund.

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

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

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

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

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

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

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

14. This Law comes into force and effect on the later of May 28, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [26th] day of May 2008, at Powell River in the Province of British Columbia.

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

[Walter Paul]

Chief Walter Paul

[Clint Williams]

Councillor Clint Williams

[Allison Wilson]

Councillor Allison Wilson

[Gloria Francis]

Councillor Gloria Francis

Councillor L. Maynard Harry

[Tracy Timothy]

Councillor Tracy Timothy

[Bruce Point]

Councillor Bruce Point

[Vern Pielle]

Councillor Vern Pielle

[John Hackett]

Councillor John Hackett

Councillor Steven Galligos

SCHEDULE I

ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	327,859
Surplus or Deficit Property Tax Revenue carried over from Previous Fiscal Years	5,216

TOTAL REVENUES 333,075

EXPENDITURES

1 General Government Expenditures	
a. Salary/Staff Training/Workshops/Consulting	97,200
b. General Administrative	35,075
c. BCAA and Board of Review	17,200
2 Protection Services	
a. Regional District Contribution	48,352
3 Transportation and Communication	
a. Roads and Streets	5,000
4 Environment Health Services	
a. Water Purification and Supply	5,175
5 Other Services	
a. CDPR Library Contribution	2,900
b. Street Lighting	2,000
6 Community Development	
a. Community Planning	5,000
7 Fiscal Services	
a. Tax Exemption	14,324

GRANTS

Home owner grant equivalents:	50,849
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OTHER EXPENDITURES

Municipal Service Agreements **[list each]**

CONTINGENCY AMOUNTS 30,500

RESERVE FUNDS

Payments into Reserve Funds:

Capital Projects Fund	30,500
Income Stabilization Fund	0

Draw from Reserve Funds:

Income Stabilization Fund	-11,000
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TOTAL EXPENDITURES 333,075

BALANCE 0

SCHEDULE II
ANNUAL GRANTS

- | | | |
|---|---|----------|
| 1 | The following home owner grants are approved for those persons who fall under Schedule I to the HOGA: | \$570.00 |
| 2 | The following grants are approved for those persons over the age of sixty-five (65) and those persons who fall under Schedule II to the HOGA: | \$845.00 |

**SLIAMMON INDIAN BAND
ANNUAL RATES LAW, 2008**

[Effective June 6, 2008]

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 By-law, PR-95-02* and the *Sliammon Indian Band Property Assessment By-law, PR-95-01*, 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 Sliammon First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Sliammon 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;

“Assessment Law” means the *Sliammon Indian Band Property Assessment By-law, PR-95-01*;

“First Nation” means the Sliammon Indian Band, 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;

“Taxation Law” means the *Sliammon Indian Band Property Taxation By-law, PR-95-02*;

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

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 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 later of May 28, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [26th] day of May, 2008, at Powell River, in the Province of British Columbia.

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

[Walter Paul]

Chief Walter Paul

[Clint Williams]

Councillor Clint Williams

[Allison Wilson]

Councillor Allison Wilson

[Gloria Francis]

Councillor Gloria Francis

Councillor L. Maynard Harry

[Tracy Timothy]

Councillor Tracy Timothy

[Bruce Point]

Councillor Bruce Point

[Vern Pielle]

Councillor Vern Pielle

[John Hackett]

Councillor John Hackett

Councillor Steven Galligos

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	7.3659
Class 2 - Utilities	33.9569
Class 4 - Major Industry	53.21901
Class 5 - Light Industry	20.29416
Class 6 - Business and Other	22.9817
Class 7 - Forest Land	32.79441
Class 8 - Recreational Property/Non-Profit Organization	19.77515
Class 9 - Farm	18.84113

**SONGHEES FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective May 28, 2008]

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, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Songhees First Nation Annual Expenditure Law, 2008*.

2. In this Law:

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

“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 *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;

“HOGA” means the *Home Owner Grant Act*, R.S.B.C. 1996, c.194;

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

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

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

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

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2008 and ending December 31, 2008 is attached as Schedule I to this Law.

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

5. Pursuant to Article 10.0 of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.

6. Those amounts as are indicated in the annual budget must be credited to the Capital Projects Reserve Fund and the Contingency Fund.

7. This Law authorizes the expenditure from the Income Stabilization Fund as indicated in the annual budget, for the purposes of offsetting the cost of reducing the minimum tax payable and increasing the amount of the homeowner grants.

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

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

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

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

14. 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.

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

16. This Law comes into force and effect on the later of May 28, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of May, 2008, at Victoria, in the Province of British Columbia.

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

[Robert Sam]

Chief Robert Sam

Councillor Gary Albany

[Frank George]

Councillor Frank George Sr.

[Norman George]

Councillor Norman George

[Nicholas Albany]

Councillor Nicholas Albany

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	1,108,078
Surplus or Deficit Property Tax Revenue carried over from Previous Fiscal Years	0
TOTAL REVENUES	1,108,078

EXPENDITURES

1. General Government Expenditures	
a General Administration	166,815
b Executive and Legislative	80,000
c Assessment Review Board	4,000
2. Protective Services	
a By-law Enforcement	78,396
b Fire Protection	60,000
c Emergency Measures	10,000
d Address Renumbering	5,000
e Animal/Pest Control	2,000
3. Transportation Services	
a Road Repairs/Groundskeeping	10,000
b Traffic Control	10,000
4. Recreation and Cultural Services	
a Community Events	15,000
b Songhees Cultural Grant	10,000
c Education Bursary	2,000
d Playground Maintenance	5,000
e Donations & Gifts	2,000
5. Community Planning	
a Planning	5,000
b Engineering	5,000

6.	Environmental Health Services	
a	CRD Sewer & Water	57,400
b	Annual refuse collection & disposal	25,000
7.	Taxes Collected for Other Governments	
a	Regional District Hospital	33,000
b	BC Assessment	10,000
GRANTS		
	Home Owner Grant equivalents	379,781
	Not-for-profit Corporations	0
RESERVE FUNDS		
Payments into Reserve Funds		
	Capital Projects Reserve Fund	108,500
	Non-Capital Reserve Fund	0
	Contingency Fund	108,500
	Income Stabilization Fund	0
Expenditures from Reserve Funds		
	Income Stabilization Fund	(84,314)
TOTAL EXPENDITURES		1,108,078
BALANCE		0

SCHEDULE II
ANNUAL GRANTS

- | | |
|--|--------|
| 1. The following home owner grants are approved for those persons who fall under Schedule I to the HOGA: | 570.00 |
| 2. The following grants are offered to persons over the age of sixty-five (65) and those persons who fall under Schedule II to the HOGA: | 845.00 |

**SONGHEES FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective May 28, 2008]

WHEREAS:

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;

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

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, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Songhees First Nation Annual Tax Rates Law, 2008*.

2. In this Law:

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

“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 a 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;

“Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*;

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

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

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule to this Law, 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 1 taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

(b) no taxpayer for that taxable property is over sixty-five (65) years of age, then

the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where:

(a) the amount of tax levied on Class 1 taxable property in a taxation year is less than one hundred (\$100) dollars, and

(b) a taxpayer for that taxable property is at least sixty-five years (65) of age, then

the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

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 attached schedule forms part of and is integral to this Law.

10. 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.

11. 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.

12. This Law comes into force and effect on the later of May 28, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of May, 2008, in the province of British Columbia.

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

[Robert Sam]

Chief Robert Sam

Councillor Gary Albany

[Norman George]

Councillor Norman George

[Frank George]

Councillor Frank George

Councillor Nicholas Albany

SCHEDULE
TAX RATES

PROPERTY CLASS	MILL RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	6.8102
Class 2 - Utilities	46.9905
Class 4 - Major Industry	47.81599
Class 5 - Light Industry	28.88907
Class 6 - Business and Other	21.7927
Class 7 - Forest Land	3.16030
Class 8 - Recreational Property/Non-Profit Organization	9.67893
Class 9 - Farm	19.38395

**SONGHEES FIRST NATION
PROPERTY ASSESSMENT LAW, 2008**

[Effective May 16, 2008]

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SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

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

B. The Council of the Songhees 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 Songhees 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 Songhees First Nation, at a duly convened meeting, enacts as follows:

PART I
CITATION

1.0 Citation

1.1 This Law may be cited as the *Songhees First Nation Property Assessment Law, 2008*.

PART II
DEFINITIONS AND REFERENCES

2.0 Definitions and References

2.1 In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005;

“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 referred to in section 10.3;

“assessor” means a person appointed by Council under section 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 Songhees 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 any item of immovable machinery or equipment and 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;

“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” 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 32.1;
- “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 section 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 Article 12.0 of this Law;
- “secretary” means the secretary of the Assessment Review Board appointed under section 25.1;
- “supplementary assessment roll” means an assessment roll under Article 19.0;
- “tax administrator” means the person appointed by Council to that position under the Taxation Law;
- “Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*;
- “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.

2.2 In this Law, references to a Part (e.g. Part I), Article (e.g. Article 1.0), section (e.g. section 1.1), paragraph (e.g. paragraph 1.1(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, Article, section, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

3.0 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.

3.2 An appointment under section 3.1 is on the terms and conditions set out in the resolution.

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

4.0 Authorization of Financial Management Board

4.1 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.

5.0 Application of Law

5.1 This Law applies to all interests in land.

PART IV ASSESSED VALUE

6.0 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.

6.2 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.

6.3 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.

6.4 Section 6.3(a) does not apply to property referred to in section 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.

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

6.6 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.

6.7 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.

6.8 Without limiting the application of sections 6.5 and 6.6, 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.

6.9 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.

6.10 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.

6.11 The property classes established under section 6.10 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.

6.12 As an exception to section 6.11, Class 7 (Forest Land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

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

6.14 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.

6.15 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.

6.16 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.

6.17 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.

6.18 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.

7.0 Exemption from Assessment

7.1 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

8.0 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.

8.2 The assessor may in all cases assess the assessable property based on the information available to the assessor, and is not bound by the information provided under section 8.1.

9.0 Inspections

9.1 The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

9.2 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.

9.3 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.

9.4 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.

9.5 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.

9.6 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.

9.7 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.

9.8 As part of an inspection under this Article, 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

10.0 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.

10.2 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.

10.3 For greater certainty, an assessment roll prepared under the enactment repealed by section 57.1 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.

11.0 Certification by Assessor

11.1 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.

12.0 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 11.1, 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.

12.2 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.

12.3 On certification under this Article, 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 11.1.

13.0 Validity of Assessment Roll

13.1 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.

14.0 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.

14.2 In addition to inspection under section 14.1, Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other

14.3 A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for purposes of

- (a) solicitation; or
- (b) harassment,

whether such contact is made by telephone, mail or any other means.

14.4 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 Article.

15.0 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.

15.2 Where the tax administrator omits or obscures information under section 15.1, such information must be obscured from all assessment rolls that are available for public inspection under section 14.1 or are otherwise accessible to the public.

16.0 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.

16.2 On receipt of a notice and request under this Article, 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.

17.0 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.

17.2 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.

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

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

17.5 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.

17.6 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

18.0 Amendments by Assessor

18.1 Before March 16 of the year following the certification of an assessment roll under section 11.1, 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 section 18.2.

18.2 Before March 16 of the year following the certification of an assessment roll under section 11.1, 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.

18.3 Without limiting section 18.1, 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.

18.4 Except as provided in Article 19.0, 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.

18.5 Where the assessment roll is amended under section 18.1, the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

19.0 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 11.1.

19.2 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 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 roll, in the same manner that it should have been assessed on the current assessment roll, 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 Article 8.0; or
- (f) a person's making of an incorrect response to a request for information under Article 8.0,

as required under this Law.

19.3 In addition to the powers granted under sections 19.1 and 19.2, the assessor may, at any time before December 31 of the year following certification of the assessment roll under section 11.1, correct errors and omissions in a completed assessment roll by means of entries in a supplementary assessment roll.

19.4 A supplementary assessment roll under sections 19.1 or 19.3 must not be prepared later than twelve (12) months after the assessment roll is certified under section 11.1.

19.5 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.

19.6 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 Article applies.

19.7 Nothing in this Article 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.

19.8 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.

19.9 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.

19.10 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 11.1 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

20.0 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.

20.2 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.

20.3 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.

20.4 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.

20.5 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.

20.6 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

21.0 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 section 18.1; and

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

21.2 The Assessment Review Board must consist of not less than three (3) members, including:

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

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

21.3 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.

21.4 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.

22.0 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 section 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.

22.2 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 his or her duties.

23.0 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.

23.2 For the purposes of paragraph 23.1(a), membership in the First Nation does not in and of itself constitute a personal or financial interest in assessable property.

24.0 Appointment of Chair

24.1 Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

24.2 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.

24.3 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.

25.0 Appointment of Secretary

25.1 Council must, by resolution, appoint a secretary of the Assessment Review Board.

25.2 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.

26.0 Removal of Member

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

- (a) is convicted of an offence under the *Criminal Code*, R.S.C. 1985, c.C-46;
- (b) has unexcused absences from three (3) 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.

27.0 Duty of Member

27.1 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

28.0 Appeals and Assessor Recommendations

28.1 The Assessment Review Board

- (a) must consider and determine assessor recommendations made under section 18.1 for changes to the assessment roll; and
- (b) must hear and determine appeals made under this Part.

29.0 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.

29.2 The address for delivery of a Notice of Appeal to the assessor is 102-3350 Douglas Street, Victoria BC, V8Z 7X9.

29.3 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.

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

30.0 Agents and Solicitors

30.1 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.

31.0 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 section 18.1, the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

31.2 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.

31.3 Notwithstanding section 31.2, the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under section 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.

32.0 Parties

32.1 The parties in a hearing, except as provided in section 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.

33.0 Delivery of Documentation

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

34.0 Timing for Hearing

34.1 Subject to section 47.1, 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 section 18.1, unless all parties consent to a delay.

35.0 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.

35.2 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.

36.0 Conduct of Hearing

36.1 The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

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

36.3 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.

36.4 The burden of proof in an appeal is on the person bringing the appeal.

36.5 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.

36.6 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.

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

36.8 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.

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

36.10 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*.

37.0 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.

37.2 Without limiting section 37.1, 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.

38.0 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 pursue diligently the appeal or failed to comply with an order of the Assessment Review Board.

38.2 Before dismissing all or part of an appeal under section 38.1, the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

38.3 The Assessment Review Board must give written reasons for any dismissal made under section 38.1 to all parties.

39.0 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.

39.2 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.

40.0 Decisions

40.1 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.

41.0 Combining Hearings

41.1 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.

42.0 Power to Determine Procedures

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

43.0 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.

43.2 Where an order is made under paragraph 43.1(a), the Assessment Review Board must pay to the person a witness fee of twenty dollars (\$20), plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

43.3 A party may request that the Assessment Review Board make an order under section 43.1 to a person specified by the party.

43.4 Where a party makes a request under section 43.3,

- (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 witness fee of twenty dollars (\$20), plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

43.5 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 Article.

44.0 Adjournments

44.1 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.

45.0 Costs

45.1 The Assessment Review Board may make orders

- (a) requiring a party to pay all or part of the costs of another party in respect of the appeal; or

- (b) requiring a party to pay all or part of the costs of the 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.

46.0 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.

46.2 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.

46.3 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.

47.0 Matters before the Courts

47.1 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.

48.0 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.

48.2 Upon receipt of a Notice of Withdrawal under section 48.1, the Assessment Review Board may dismiss the matter set for its consideration.

49.0 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.

49.2 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 ten dollars (\$10).

49.3 The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under section 49.2, provided that assessment and property tax information must not be obscured or omitted.

50.0 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.

50.2 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.

50.3 Subject to section 50.4, 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.

50.4 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.

51.0 Appeals

51.1 An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

51.2 An appeal under section 51.1 must be made within twenty-one (21) days of the delivery of the Assessment Review Board's decision under section 49.1.

PART XI
GENERAL PROVISIONS

52.0 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 section 52.2.

52.2 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.

52.3 An agent must not use information disclosed under section 52.2 except for the purposes authorized by the holder in writing referred to in that section.

53.0 Disclosure for Research Purposes

53.1 Notwithstanding Article 52.0, 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.

54.0 Validity

54.1 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.

55.0 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.

55.2 Except where otherwise provided in this Law, a notice

- (a) given by mail is deemed received on the fifth day after it is posted;
- (b) posted on property is deemed received on the second day after it is posted; and
- (c) given by personal delivery is deemed received upon delivery.

56.0 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.

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

56.3 Words in this Law that are in the singular include the plural, and words in the plural include the singular.

56.4 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.

56.5 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.

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

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

57.0 Repeal, and Force and Effect

57.1 The *Songhees Indian Band Property Assessment By-law, PR-95-01*, as amended, is hereby repealed in its entirety.

57.2 This Law comes into force and effect on the later of May 1, 2008 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 [April], 2008, at Victoria, in the Province of British Columbia.

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

[Chief Robert Sam]

Chief Robert Sam

[Gary Albany]

Councillor Gary Albany

Councillor Norman George

[Frank George]

Councillor Frank George

Councillor Nicholas Albany

SCHEDULE I
PROPERTY CLASSES

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

SCHEDULE II

(Section 8.1)

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE SONGHEES FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 8.1 of the *Songhees First Nation Property Assessment Law, 2008*, 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 Songhees First Nation

Dated: _____, 20__ .

SCHEDULE III

(Section 9.2)

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

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

DATE: _____

TAKE NOTICE that, pursuant to section 9.2 of the *Songhees First Nation Property Assessment Law, 2008*, the assessor for the Songhees 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 Songhees First Nation

Dated: _____ . 20____ .

SCHEDULE IV

(Section 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.

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 *Songhees First Nation Property Assessment Law, 2008*;
- (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

(Section 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 Songhees 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 *Songhees First Nation Property Assessment Law, 2008*. 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 *Songhees First Nation Property Assessment Law, 2008*.

Tax Administrator for the Songhees First Nation

Dated: _____, 20__

SCHEDULE VI

(Section 20.3)

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Songhees First Nation

[address]

PURSUANT to the provisions of the *Songhees First Nation Property Assessment Law, 2008*, 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

(Section 29.1)

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Songhees First Nation

[address]

PURSUANT to the provisions of the *Songhees First Nation Property Assessment Law, 2008*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

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

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

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

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

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

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__

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

SCHEDULE VIII

(Section 48.1)

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Songhees First Nation

[address]

PURSUANT to the provisions of the *Songhees First Nation Property Assessment Law, 2008* 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

(Section 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

(Section 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 Songhees First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [AND/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 witness fee of twenty dollars (\$20) 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

(Sections 11.1 and 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 Songhees First Nation, hereby certify that this is the _____ 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 *Songhees First Nation Property Assessment Law, 2008*.

(Signature of Assessor)

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

**SONGHEES FIRST NATION
PROPERTY TAXATION LAW, 2008**

[Effective May 16, 2008]

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SCHEDULES

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VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

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

B. The Council of the Songhees 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 Songhees 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 Songhees First Nation, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

1.0 Citation

1.1 This Law may be cited as the *Songhees First Nation Property Taxation Law, 2008*.

**PART II
DEFINITIONS AND REFERENCES**

2.0 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 *Songhees First Nation Property Assessment Law, 2008*;

“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;
- “exempt person” means a member, the First Nation, or a First Nation Corporation, that holds an interest in land which is exempt from taxation under Article 8.0;
- “First Nation” means the Songhees First Nation, being a band named in the schedule to the Act;
- “First Nation Corporation” means an incorporated entity, a majority of which is 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;
- “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 any item of immovable machinery or equipment and 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;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “member” means a member of the First Nation;

- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of British Columbia;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “tax administrator” means a person appointed by Council under section 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 certificate 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.

2.2 In this Law, references to a Part (e.g. Part I), Article (e.g. Article 1.0), section (e.g. section 1.1), paragraph (e.g. paragraph 1.1(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, Article, section, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

3.0 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.

3.2 The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

3.3 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.

3.4 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.

4.0 Authorization of Financial Management Board

4.1 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

5.0 Application of Law

5.1 This Law applies to all interests in land.

6.0 Tax Liability

6.1 Except as provided in Part V, all interests in land are subject to taxation under this Law.

6.2 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.

6.3 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.

6.4 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.

6.5 Taxes are due and payable under this Law notwithstanding a proceeding under section 6.4.

6.6 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.

7.0 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 paragraph 7.1(b),

the tax administrator must refund to that person any excess taxes paid by that person.

7.2 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.

7.3 Notwithstanding section 7.2, 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 that person.

PART V

EXEMPTIONS FROM TAXATION

8.0 Exemptions

8.1 The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to section 8.2, any interest in land held or occupied by a member of the First Nation;

(b) subject to section 8.3, any interest in land held or occupied by the First Nation;

(c) subject to section 8.4, any interest in land held or occupied by a First Nation Corporation;

(d) a building used for school purposes or for a purpose ancillary to the operation of a school;

(e) a building used or occupied by a religious body and used for public worship, religious education or as a church hall;

(f) a building used as a hospital, other than a private hospital;

(g) a building used as a university, technical institute or public college, not operated for profit;

(h) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit; and

(i) that part of a cemetery actually used for burial purposes.

8.2 The exemption at paragraph 8.1(a) does not apply to interests in land which are held by a member, but which are actually occupied by someone other than an exempt person.

8.3 The exemption at paragraph 8.1(b) does not apply to interests in land which are held by the First Nation, but which are actually occupied by someone other than an exempt person.

8.4 The exemption at paragraph 8.1(c) does not apply to interests in land which are held by a First Nation Corporation, but which are actually occupied by someone other than an exempt person.

8.5 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 portionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

9.0 Grants for Surrounding Land

9.1 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.

10.0 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.

10.2 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 were subject to taxation by a local government, in an amount equal to the amount to which the holder would be entitled under the *Home Owner Grant Act*.

10.3 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

11.0 Tax Levy

11.1 On or before May 15 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

11.2 A law setting the rate of tax may establish different tax rates for each property class.

11.3 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.

11.4 Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

11.5 Notwithstanding section 11.3, 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).

11.6 A minimum tax established under the authority of section 11.5 may be established in respect of one or more property classes.

12.0 Tax Payments

12.1 Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

12.2 Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

12.3 Payment of taxes made by cheque or money order must be made payable to the Songhees First Nation.

PART VIII TAX ROLL AND TAX NOTICE

13.0 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.

13.2 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.

13.3 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.

14.0 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.

14.2 The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

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

14.4 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.

14.5 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.

14.6 Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

15.0 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.

15.2 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.

15.3 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 Article 7.0.

15.4 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.

16.0 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.

16.2 Taxes apportioned to a property under section 16.1 are the taxes payable in respect of the property in the year for which they are apportioned.

16.3 The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in section 16.1.

17.0 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.

17.2 The tax administrator is not bound by the information provided under section 17.1.

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

18.0 Receipts for Payments

18.1 On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

19.0 Tax Certificate

19.1 On receipt of a written request and payment of the fee set out in section 19.2, the tax administrator must, within two (2) business days, 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.

19.2 The fee for a Tax Certificate is twenty dollars (\$20) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

20.0 Penalty

20.1 If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

21.0 Interest

21.1 If all or any portion of taxes remains unpaid on July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per annum, compounded annually.

22.0 Application of Payments

22.1 Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

23.0 Revenues and Expenditures

23.1 All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

23.2 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.

23.3 An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

24.0 Reserve Funds

24.1 Council may establish reserve funds for one or more of the following purposes:

- (a) capital infrastructure replacement;
- (b) capital infrastructure improvement;
- (c) other purposes, provided those purposes are supported by a capital development plan, contingent liability plan, land management plan or long-term economic plan; and
- (d) contingency for expenditures.

24.2 The following reserve funds are established by Council:

- (a) the Capital Projects Fund, containing funds for the purposes of the construction, replacement or improvement of capital infrastructure, provided those purposes are supported by a capital development plan;
- (b) the Non-Capital Reserve Fund, containing funds for purposes other than the construction, replacement or improvement of capital infrastructure, including, but not limited to, the maintenance of capital infrastructure;
- (c) the Contingency Fund, containing funds to be used for the provision of local services in circumstances where there is a shortfall in local revenues; and
- (d) the Income Stabilization Fund, to be used as a general reserve fund, for purposes including, but not limited to, operation and administration costs for the next fiscal year, overruns on existing capital projects, or for other contingencies.

24.3 Except as provided in this Article, 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.

24.4 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.

24.5 For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

24.6 Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

24.7 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.

24.8 Notwithstanding section 24.7, at the end of the fiscal year set out in the annual expenditure law, Songhees may, by expenditure law, transfer all of the monies remaining in the Contingency Fund into the Income Stabilization Fund.

PART XII

COLLECTION AND ENFORCEMENT

25.0 Recovery of Unpaid Taxes

25.1 The liability referred to in section 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.

25.2 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.

25.3 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.

25.4 Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

26.0 Tax Arrears Certificate

26.1 Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV or XV of this Law and subject to section 26.2, 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.

26.2 A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

27.0 Creation of Lien

27.1 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.

27.2 The tax administrator must maintain a list of all liens created under this Law.

27.3 A lien listed under section 27.2 has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

27.4 The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under section 27.1 where the tax administrator determines such action is necessary or advisable.

27.5 A debtor may discharge a lien by paying, in full, to the First Nation, all of the taxes in respect of which the lien was created.

27.6 On receiving the payment set out at s. 27.5, the tax administrator must register a discharge of the lien without delay.

27.7 Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

27.8 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.

28.0 Delivery of Documents in Enforcement Proceedings

28.1 This Article applies to Parts XIII, XIV and XV.

28.2 Delivery of a document may be made personally or by sending it by registered mail.

28.3 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.

28.4 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.

28.5 Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

29.0 Seizure and Sale of Personal Property

29.1 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.

29.2 As a limitation on section 29.1, 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.

29.3 The costs payable by the debtor under this section are set out in Schedule III to this Law.

30.0 Notice of Seizure and Sale

30.1 Before proceeding under section 29.1, the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

30.2 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.

30.3 The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

31.0 Notice of Sale of Seized Personal Property

31.1 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.

31.2 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.

32.0 Conduct of Sale

32.1 A sale of personal property must be conducted by public auction.

32.2 Subject to section 32.4, at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

32.3 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 section 31.1.

32.4 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.

33.0 Registered Security Interests

33.1 The application of this Part for the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

34.0 Proceeds of Sale

34.1 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.

34.2 If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

35.0 Seizure and Assignment of Taxable Property

35.1 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.

35.2 Before proceeding under section 35.1, 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.

35.3 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.

35.4 Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

36.0 Upset Price

36.1 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 section 40.1, plus five percent (5%) of that total.

36.2 The upset price is the lowest price for which the taxable property may be sold.

37.0 Notice of Sale of a Right to Assignment of Taxable Property

37.1 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.

37.2 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 section 37.1.

37.3 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.

38.0 Notice to Minister

38.1 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.

39.0 Subsisting Rights

39.1 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 section 40.1;
- (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.

40.0 Redemption Period

40.1 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%).

40.2 On redemption of the taxable property under section 40.1,

- (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.

40.3 No assignment of taxable property must be made until the end of the redemption period provided for in section 40.1.

40.4 Subject to a redemption under section 40.2, 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 section 37.3.

41.0 Assignment of Taxable Property

41.1 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.

41.2 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.

41.3 An assignment under section 41.2 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 section 41.2, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

41.4 Upon registration under section 41.2, any remaining debt of the debtor with respect to the taxable property is extinguished.

42.0 Proceeds of Sale

42.1 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.

42.2 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.

43.0 Resale by First Nation

43.1 If the right to assignment of taxable property is purchased by the First Nation under section 37.3, 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.

43.2 A sale under section 43.1 does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

44.0 Discontinuance of Services

44.1 Subject to this Article, 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.

44.2 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.

44.3 The First Nation must not discontinue

- (a) fire protection or police services to the taxable property of a debtor;
- (b) water or garbage collection services to taxable property that is a residential dwelling; or
- (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI

GENERAL PROVISIONS

45.0 Disclosure of Information

45.1 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 section 45.2.

45.2 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.

45.3 An agent must not use information disclosed under section 45.2 except for the purposes authorized by the holder in writing referred to in that section.

46.0 Disclosure for Research Purposes

46.1 Notwithstanding Article 45.0, 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.

47.0 Validity

47.1 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.

48.0 Limitation on Proceedings

48.1 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.

48.2 If a person fails to start an action or proceeding within the time limit described in this Article, then money paid to the First Nation must be deemed to have been voluntarily paid.

49.0 Notices

49.1 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.

49.2 A notice given by mail is deemed received on the fifth day after it is posted, a notice posted on property is deemed received on the second day after it is posted, and a notice given by personal delivery is deemed received upon delivery.

50.0 Interpretation

50.1 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.

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

50.3 Words in this Law that are in the singular include the plural, and words in the plural include the singular.

50.4 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.

50.5 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.

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

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

51.0 Transition

51.1 This Law replaces and supercedes the *Songhees Indian Band Property Taxation By-law, PR-95-02*.

51.2 Notwithstanding section 51.1, for the 2008 taxation year only, the tax administrator may use assessment rolls prepared according to the *Songhees Indian Band Property Assessment By-law*, and the use of those assessment rolls must not be construed as voiding or invalidating this Law.

52.0 Force and Effect

52.1 This Law comes into force and effect on the later of May 1, 2008 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 [April], 2008, at Victoria, in the Province of British Columbia.

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

[Chief Robert Sam]

Chief Robert Sam

[Gary Albany]

Councillor Gary Albany

Councillor Norman George

[Frank George]

Councillor Frank George

Councillor Nicholas Albany

SCHEDULE I

(Section 17.1)

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE SONGHEES FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 17.1 of the *Songhees First Nation Property Taxation Law, 2008*, 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 Songhees First Nation

Dated: _____, 20__ .

SCHEDULE II

(Section 14.1)

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Songhees First Nation Property Taxation Law, 2008*, 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 Songhees First Nation, located at 1500D Admirals Road, Victoria BC, V9A 2R1 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2, 20__ shall incur penalties and interest in accordance with the *Songhees First Nation Property Taxation Law, 2008*.

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 Songhees First Nation

Dated: _____, 20__

SCHEDULE III

(Section 29.3)

**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

(Section 19.1)

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Songhees First Nation Property Taxation Law, 2008*, 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 Songhees First Nation

Dated: _____, 20__

SCHEDULE V

(Section 26.1)

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Songhees First Nation Property Taxation Law, 2008*, 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 annually.

Payments must be made at the offices of the Songhees 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 Songhees First Nation

Dated: _____, 20__

SCHEDULE VI

(Section 30.1)

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 30.2 of the *Songhees First Nation Property Taxation Law, 2008*, 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

- publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and
- at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the 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 Songhees First Nation

Dated: _____, 20__

SCHEDULE VII

(Section 31.1)

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 30.2 of the *Songhees First Nation Property Taxation Law, 2008*, will be sold at the public auction:

(general description of the goods)

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Songhees First Nation

Dated: _____, 20____

SCHEDULE VIII

(Section 35.2)

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 35.1 of the *Songhees First Nation Property Taxation Law, 2008*, 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 Songhees 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 Times-Colonist 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 Songhees 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 *Songhees First Nation Property Taxation Law, 2008*.

Tax Administrator for the Songhees First Nation

Dated: _____, 20__

SCHEDULE IX

(Section 37.1)

**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 Songhees 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 Songhees 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 Songhees 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 *Songhees First Nation Property Taxation Law, 2008*.

Tax Administrator for the Songhees First Nation

Dated: _____, 20__

SCHEDULE X

(Section 44.2)

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 *Songhees First Nation Property Taxation Law, 2008*.

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 Songhees First Nation

Dated: _____, 20____

**ST. MARY'S INDIAN BAND
ANNUAL EXPENDITURE LAW, 2008**

[Effective May 30, 2008]

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 the *St. Mary's Indian Band Taxation By-law, 1992* and the *St. Mary's Indian Band Assessment By-law, 1992*, 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 St. Mary's Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Expenditure 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;

“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 *St. Mary's Indian Band Property Assessment By-law, 1992*;

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

“First Nation” means the St. Mary's Indian Band, being a band named in the schedule to the Act;

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

“local revenues” means money raised by 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 *St. Mary's Indian Band Taxation By-law, 1992*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as Schedule I to this Law.

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

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

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

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

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

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

12. This Law comes into force and effect on the later of May 28, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2008, at Cranbrook, in the Province of British Columbia.

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

[Sophie Pierre]

Chief Sophie Pierre

[Jim Whitehead]

Councillor Jim Whitehead

Councillor Remus Clement

[Agnes McCoy]

Councillor Agnes McCoy

Councillor Joe Pierre

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$23,138.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	0.00
TOTAL REVENUES	\$23,138.00

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	2,550.00
b. General Administrative	16,126.00
c. Assessment Review Board	900.00
d. B.C. Assessment Authority (Service Agreement)	250.00
2. Protection Services	
a. Fire Protection	580.00
5. Community Development	
a. Planning and Zoning	2,500.00
6. Contingency Amount	232.00
TOTAL EXPENDITURES	\$23,138.00
BALANCE	\$ 0.00

SCHEDULE II
ANNUAL GRANTS

- | | |
|--|------|
| 1. The following home owner grants are approved: | 0.00 |
| 2. The following [surrounding land/not-for-profit] grants are approved: | 0.00 |
| 3. The following [need-based/senior citizen/disability] grants are approved: | 0.00 |

**ST. MARY'S INDIAN BAND
ANNUAL RATES LAW, 2008**

[Effective May 30, 2008]

WHEREAS:

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

B. The Council of the St. Mary's Indian Band has enacted the *St. Mary's Indian Band Taxation By-law, 1992* and *St. Mary's Indian Band Assessment By-law, 1992* 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 St. Mary's Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *St. Mary's 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 *St. Mary's Indian Band Assessment By-law, 1992*;

“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 *St. Mary's Indian Band Taxation By-law, 1992*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class

established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where 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 23rd day of May, 2008, at the City of Cranbrook, in the Province of British Columbia.

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

[Sophie Pierre]

Chief Sophie Pierre

[Jim Whitehead]

Councillor Jim Whitehead

[Remus Clement]

Councillor Remus Clement

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	8.5285
Class 2 - Utilities	70.2860
Class 4 - Major Industry	9.7787
Class 5 - Light Industry	30.6120
Class 6 - Business and Other	26.3809
Class 7 - Forest Land	7.8191
Class 8 - Recreational Property/Non-Profit Organization	14.5968
Class 9 - Farm	25.5960

**TOBACCO PLAINS INDIAN BAND
ANNUAL BUDGET EXPENDITURE LAW, 2008**

[Effective May 30, 2008]

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 the *Tobacco Plains Indian Band Assessment By-law, 1991*, and the *Tobacco Plains Indian Band Taxation By-law, 1991*, 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 Tobacco Plains Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Budget Expenditure 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;

“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 *Tobacco Plains Indian Band Assessment By-law, 1991*;

“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 budget 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 *Tobacco Plains Indian Band Taxation By-law, 1991*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009, 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 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 May 28, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 26th day of May, 2008.

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

[Mary Mahseelah]

Chief Mary Mahseelah

[Dan Gravelle]

Councillor Dan Gravelle

Councillor Robert Luke

[Robin Gravelle]

Councillor Robert Eneas

Councillor Robin Gravelle

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$63,841.59
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0.00
TOTAL REVENUES	\$63,841.59

EXPENDITURES

1. General Government Expenditures	
a. Audit Fees	\$ 1500
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	
b. Firefighting	\$ 1000.00
3. Transportation	
a. Roads and Streets	\$ 17250.94
b. Snow and Ice Removal	
4. Recreation and Cultural Services	
5. Community Development	
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	
c. 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	
Grants:	
Home owner grant equivalents:	
Not-for-profit corporations:	
Other Expenditures:	
Municipal Service Agreements [list each]	
Amounts payable to the First Nations Finance Authority:	
Contingency Amounts:	2016.44
Reserve Funds:	
Payments into Reserve Funds:	
Capital Infrastructure Replacement:	
Capital Infrastructure Improvement:	
Expenditures from Reserve Funds:	
TOTAL EXPENDITURES	\$ 63841.59
BALANCE	\$ 0.00

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved:
2. The following [surrounding land/not-for-profit] grants are approved:
3. The following [need-based/senior citizen/disability] grants are approved \$2535.00

**TOBACCO PLAINS INDIAN BAND
ANNUAL RATES LAW, 2008**

[Effective May 30, 2008]

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 By-law, 1991*, and the *Tobacco Plains Indian Band Taxation By-law, 1991*, 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 Tobacco Plains Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tobacco Plains 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 *Tobacco Plains Indian Band Assessment By-law, 1991*;

“First Nation” means the Tobacco Plains Indian Band, 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 the *Tobacco Plains Indian Band Taxation By-law, 1991*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where 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, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of May 2008, at 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

[Dan Gravelle]

Councilor Dan Gravelle

Councilor Robert Luke

[Robin Gravelle]

Councilor Robin Gravelle

Councilor Robert Eneas

SCHEDULE**TAX RATES**

PROPERTY CLASS	TAX RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	12.24028
Class 2 - Utilities	55.94227
Class 4 - Major Industry	39.2002
Class 5 - Light Industry	39.2002
Class 6 - Business and Other	30.5874
Class 7 - Forest Land	16.2039
Class 8 - Recreational Property/Non-Profit Organization	18.2751
Class 9 - Farm	16.2039

**TOBACCO PLAINS INDIAN BAND
PROPERTY ASSESSMENT LAW, 2008**

[Effective July 10, 2008]

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SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

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

B. The Council of the Tobacco Plains 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 Tobacco Plains 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 Tobacco Plains Indian Band, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Tobacco Plains Indian Band Property Assessment Law, 2008*.

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 Tobacco Plains 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 subsection 25(1);

“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 *Tobacco Plain Indian Band Property Taxation Law, 2008*;

“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 1(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

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 subsection 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 subsection; 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 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, 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 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 subsection 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 two hundred and fifty dollars (\$250.00) per day, and

(b) the chair for his or her services at a rate of three hundred dollars (\$300.00) per day,

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

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member 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; 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.

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 117 Cranbrook S N, Suite 200, Cranbrook, BC V1C 3P8.

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

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

(3) The Assessment Review Board must

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

Matters before the Courts

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

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

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

Withdrawal of Appeal

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

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

Delivery of Decisions

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

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25.00).

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

Delivery of Documents under this Part

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

(2) Personal delivery of a document is made

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

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

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

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

- (a) if delivered personally, at the time that personal delivery is made;
- (b) if sent by registered mail, on the fifth day after it is mailed;
- (c) if sent by fax, at the time indicated on the confirmation of transmission;
or
- (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

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

Appeals

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

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

PART XI GENERAL PROVISIONS

Disclosure of Information

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

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

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

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

Disclosure for Research Purposes

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

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

Validity

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

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the 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 *Tobacco Plains Indian Band Property Assessment By-law*, dated November 18, 1991, 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 at a duly convened meeting held on the [7] day of July 2008 in the Ktunaxa Nation Territory.

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

[Mary Mahseelah]
Chief Mary Mahseelah

[Robin Gravelle]
Councillor Robin Gravelle

Councillor Daniel Gravelle

Councillor Robert Luke

[Robert Eneas]
Councillor Robert Eneas

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 TOBACCO PLAINS INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection ___ of the *Tobacco Plains Indian Band Property Assessment Law, 2008*,

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)

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 Tobacco Plains Indian Band

Dated: _____, 20__ .

SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

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

DATE: _____

TAKE NOTICE that, pursuant to subsection ___ of the *Tobacco Plains Indian Band Property Assessment Law, 2008*, the assessor for the Tobacco Plains Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ am/pm.

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 Tobacco Plains 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 *Tobacco Plains Indian Band Property Assessment Law, 2008*;
- (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 Tobacco Plains 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 *Tobacco Plains Indian Band Property Assessment Law, 2008*. 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 *Tobacco Plains Indian Band Property Assessment Law, 2008*.

Tax Administrator for the Tobacco Plains Indian Band

Dated: _____, 20__

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Tobacco Plains Indian Band

[address]

PURSUANT to the provisions of the *Tobacco Plains Indian Band Property Assessment Law, 2008*, 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 Tobacco Plains Indian Band

[address]

PURSUANT to the provisions of the *Tobacco Plains Indian Band Property Assessment Law, 2008*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

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

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

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

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

The required fee of _____ 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 Tobacco Plains Indian Band

[address]

PURSUANT to the provisions of the *Tobacco Plains Indian Band Property Assessment Law, 2008* 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 Tobacco Plains 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 dollars (\$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__

Laws – FSMA, s.5

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 Tobacco Plains Indian Band hereby certify that this is the _____ 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 *Tobacco Plains Indian Band Property Assessment Law, 2008*.

(Signature of Assessor)

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

**TOBACCO PLAINS INDIAN BAND
PROPERTY TAXATION LAW, 2008**

[Effective July 10, 2008]

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SCHEDULES

- I Request for Information by Tax Administrator
- II Tax Notice
- III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
- IV Tax Certificate
- V Tax Arrears Certificate
- VI Notice of Seizure and Sale of Personal Property
- VII Notice of Sale of Seized Personal Property
- VIII Notice of Seizure and Assignment of Taxable Property
- IX Notice of Sale of a Right to Assignment of Taxable Property
- X Notice of Discontinuance of Services

WHEREAS:

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

B. The Council of the Tobacco Plains 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 Tobacco Plains 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 Tobacco Plains Indian Band, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Tobacco Plains Indian Band Property Taxation Law, 2008*.

**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 *Tobacco Plains Indian Band Property Assessment Law, 2008*;

“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 Tobacco Plains 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 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

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

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

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

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

“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 the Band Administrator, 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) 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
- (f) 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* (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 tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed one hundred dollars (\$100.00) for Class 1 - Residential and three hundred fifty dollars (\$350.00) for Class 2 - Utilities.

(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 Tobacco Plains 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 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 (\$25.00) for each tax roll folio searched.

PART XI PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 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 on July 2 of the year levied, the unpaid portion accrues interest at ten percent (10%) 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; and
- (b) capital infrastructure improvement.

(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 or 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 or 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 *Tobacco Plains Indian Band Property Taxation By-law*, dated November 18, 1991, 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 at a duly convened meeting held on the [7] day of July 2008 in the Ktunaxa Nation Territory.

A quorum of Council consists of three members of Council.

[Mary Mahseelah]
Chief Mary Mahseelah

[Robin Gravelle]
Councillor Robin Gravelle

Councillor Daniel Gravelle

Councillor Robert Luke

[Robert Eneas]
Councillor Robert Eneas

SCHEDULE I

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE TOBACCO PLAINS INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection ___ of the *Tobacco Plains Indian Band First Nation Property Taxation Law, 2008*, 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 Tobacco Plains Indian Band

Dated: _____, 20__ .

SCHEDULE II
(Subsection 14(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Tobacco Plains Indian Band Property Taxation Law, 2008*, 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 _____ First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Tobacco Plains Indian Band Property Taxation Law, 2008*.

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 Tobacco Plains Indian Band

Dated: _____, 20__

Vertical text on the right margin: Laws – FSMA, s.5

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 \$25.00
3. For advertising in newspaper \$25.00
4. For time spent in conducting a seizure and sale of personal property \$30.00 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 *Tobacco Plains Indian Band Property Taxation Law, 2008*, 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 Tobacco Plains 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 *Tobacco Plains Indian Band Property Taxation Law, 2008*, 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 [monthly/yearly].

Payments must be made at the offices of the Tobacco Plains 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 Tobacco Plains Indian Band

Dated: _____, 20____

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection ___ of the *Tobacco Plains Indian Band Property Taxation Law, 2008*, 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 Tobacco Plains Indian Band

Dated: _____, 20__

Laws – FSMA, s.5

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 subsection __ of the *Tobacco Plains Indian Band Property Taxation Law, 2008*, will be sold at the public auction:

(general description of the goods)

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Tobacco Plains 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 subsection __ of the *Tobacco Plains Indian Band Property Taxation Law, 2008*, 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 Tobacco Plains 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 Tobacco Plains 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 *Tobacco Plains Indian Band Property Taxation Law, 2008*.

Tax Administrator for the Tobacco Plains 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 Tobacco Plains 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 Tobacco Plains 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 Tobacco Plains 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 *Tobacco Plains Indian Band Property Taxation Law, 2008*.

Tax Administrator for the Tobacco Plains 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 *Tobacco Plains Indian Band Property Taxation Law, 2008*.

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 Tobacco Plains Indian Band

Dated: _____, 20__

**TSAWOUT FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective May 30, 2008]

WHEREAS:

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

B. The Council of the Tsawout First Nation has enacted the *Tsawout Indian Band Assessment By-law, 1994*, as amended, and the *Tsawout Indian Band Taxation By-law, 1994*, as amended, 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 Tsawout First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Expenditure 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;

“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 *Tsawout Indian Band Assessment By-law, 1994*, as amended;

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

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

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

“local revenues” means money raised by 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 *Tsawout Indian Band Taxation By-law, 1994*, as amended.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 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 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 May 28, 2008 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, 2008, at Saanichton, in the Province of British Columbia.

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

[Allan L. Claxton]

Chief Allan Claxton

[Lou Claxton]

Councillor Lou Claxton

[Frank Pelkey]

Councillor Frank Pelkey

[Harvey Underwood]

Councillor Harvey Underwood

Councillor Toby Joseph

[John Wilson]

Councillor Antoine Underwood

Councillor John Wilson

Councillor Joel Keith Pelkey Sr.

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	1,078,900
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	<u> </u>
TOTAL REVENUES	<u>\$1,078,900</u>

EXPENDITURES

1	General Government Expenditures	
	a Executive and Legislative	91,000
	b General Administrative	98,500
	c Other General Government	43,500
2	Protection Services	
	a Policing	
	b Firefighting	
	c Regulatory Measures	
	d Other Protective Services	10,000
3	Transportation	
	a Roads and Streets	30,000
	b Snow and Ice Removal	
	c Parking	
	d Public Transit	
	e Other Transportation	
4	Recreation and Cultural Services	
	a Recreation	
	b Culture	35,000
	c Other Recreation and Culture	75,000
5	Community Development	

6	Environment Health Services		
	a	Water Purification and Supply	70,500
	b	Sewage Collection and Disposal	
	c	Garbage Waste Collection and Disposal	
	d	Other Environmental Services	13,500
7	Fiscal Services		
8	Other Services		
9	Taxes Collected for Other Governments		
	Grants:		
	Home owner grant equivalents:		418,400
	Not-for-profit corporations:		
10	Other Expenditures:		
	Municipal Service Agreements		
	a	General Service Agreement (District of Central Saanich)	87,500
	b	Hospital (Capital Regional District)	30,000
	c	Water Debt Requisition (Capital Regional District)	30,000 147,500
	Amounts payable to the First Nations Finance Authority:		
	Contingency Amounts:		<u>46,000</u>
	Reserve Funds:		
	TOTAL EXPENDITURES		<u>\$ 1,078,900</u>
	BALANCE		<u><u>\$ -</u></u>

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved: \$418,400

**TSAWOUT FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective May 30, 2008]

WHEREAS:

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

B. The Council of the Tsawout First Nation has enacted the *Tsawout Indian Band Assessment By-law, 1994*, as amended, and the *Tsawout Indian Band Taxation By-law, 1994*, as amended, 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 Tsawout First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Rates Law, 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 *Tsawout Indian Band Assessment By-law, 1994*, as amended;

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

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

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

“Taxation Law” means *Tsawout Indian Band Taxation By-law, 1994*, as amended.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where:

- a) the amount of the tax levied on Class I taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and
- 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 and fifty dollars (\$150), 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 and fifty dollars (\$150) for the taxation year.

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

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

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

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

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

11. This Law comes into force and effect on the later of May 28, 2008 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, 2008, at Saanichton, in the Province of British Columbia.

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

[Allan L. Claxton]

Chief Allan Claxton

[Lou Claxton]

Councillor Lou Claxton

[Frank Pelkey]

Councillor Frank Pelkey

[Harvey Underwood]

Councillor Harvey Underwood

Councillor Toby Joseph

Councillor Antoine Underwood

[John Wilson]

Councillor John Wilson

Councillor Joel Keith Pelkey Sr.

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	6.5424
Class 2 - Utilities	36.6373
Class 4 - Major Industry	31.006
Class 5 - Light Industry	16.25437
Class 6 - Business and Other	17.9261
Class 7 - Forest Land	25.2556
Class 8 - Recreational Property/Non-Profit Organization	12.76525
Class 9 - Farm	12.15255

**TSAWWASSEN FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective May 30, 2008]

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 Tsawwassen First Nation has enacted the *Tsawwassen First Nation Taxation By-Law 1994* (as amended), 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 Tsawwassen First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tsawwassen First Nation Annual Expenditure 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;

“annual budget” means the budget, attached as Schedules I (for all non-Stahaken properties) & II (for Stahaken properties) to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Tsawwassen First Nation Assessment By-Law 1994* (as amended);

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

“First Nation” means the Tsawwassen 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 *Tsawwassen First Nation Taxation By-Law 1994* (as amended).

3. The First Nation’s annual budget for the fiscal year beginning January 1st, 2008 and ending December 31st, 2008 is attached as Schedule I and Schedule II to this Law.

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

5. Pursuant to section 51.3 of the Taxation Law, the grant amounts set out in Schedule III 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 and Schedule II.

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 May 28th, 2008 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, 2008, at Tsawwassen First Nation, in the Province of British Columbia.

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

[Kim Baird]

Chief Kim Baird

[Laura Cassidy]

Councillor Laura Cassidy

[Andrew Bak]

Councillor Andrew Bak

[Remo Williams]

Councillor Remo Williams

Councillor Andrea Jacobs

SCHEDULE I – ALL NON-STAHAKEN PROPERTIES**ANNUAL BUDGET**

REVENUES	\$
Property Tax Levies, Interest & Penalties for Current Fiscal Year	398,347.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	-
TOTAL REVENUES	398,347.00
EXPENDITURES	
1. General Government Expenditures	27,000
2. Protective Services	14,052
3. Transportation Services	35,000
4. Recreation and Cultural Services	26,000
5. Community Development Services	85,000
6. Environment Health Services	15,000
7. Fiscal Services	76,000
8. Other Services	36,910
9. Taxes Collected for Other Governments	-
Grants:	
Home owner grant equivalents	63,467.65
Contingency Amounts	19,917.35
TOTAL EXPENDITURES	398,347.00
BALANCE	-

SCHEDULE II – STAHAKEN PROPERTIES**ANNUAL BUDGET**

REVENUES	\$
Property Tax Levies, Interest & Penalties for Current Fiscal Year	177,701.62
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	-
TOTAL REVENUES	177,701.62
EXPENDITURES	
1. General Government Expenditures	7,800.00
2. Protective Services	10,000.00
3. Transportation Services	12,900.00
4. Recreation and Cultural Services	6,600.00
5. Community Development Services	36,114.92
6. Environment Health Services	1,500.00
7. Fiscal Services	42,585.00
8. Other Services	204.53
9. Taxes Collected for Other Governments	8,247.09
Grants:	
Home owner grant equivalents	42,865.00
Contingency Amounts	8885.08
TOTAL EXPENDITURES	177,701.62
BALANCE	-

SCHEDULE III
ANNUAL GRANTS

1. The following home owner grants are approved: \$ 106,332.65

**TSAWWASSEN FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective June 1, 2008]

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 Tsawwassen First Nation has enacted the *Tsawwassen First Nation Taxation By-law* and *Tsawwassen First Nation Assessment By-law 1994* (as amended), 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 Tsawwassen First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tsawwassen First Nation 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 *Tsawwassen First Nation Assessment By-law 1994* (as amended);

“First Nation” means the Tsawwassen 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 the *Tsawwassen First Nation Taxation By-law 1994* (as amended).

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in Schedule A (for all non-Stahaken properties) and Schedule B (for Stahaken properties) for each property class and 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 Schedules 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 1st, 2008 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, 2008, at Tsawwassen First Nation, in the Province of British Columbia.

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

[Kim Baird]

Chief Kim Baird

[Laura Cassidy]

Councillor Laura Cassidy

[Andrew Bak]

Councillor Andrew Bak

[Remo Williams]

Councillor Remo Williams

Councillor Andrea Jacobs

SCHEDULE A – ALL NON-STAHAKEN PROPERTIES

TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	5.4089
Class 2 - Utilities	58.6491
Class 4 - Major Industry	39.9537
Class 5 - Light Industry	20.7906
Class 6 - Business and Other	19.0006
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	9.0278
Class 9 - Farm	21.8110

SCHEDULE B –STAHAKEN PROPERTIES

TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	2.2820

**TZEACHTEN FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective June 6, 2008]

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 Tzeachten First Nation has enacted the *Tzeachten Property Assessment By-law* and the *Tzeachten Taxation By-law*, which 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 Tzeachten First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Expenditure 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;

“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 *Tzeachten Property Assessment By-law*;

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

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

“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 *Tzeachten Taxation By-law*.

3. Tzeachten’s annual budget for the fiscal year April 1 to March 31 is attached as Schedule I to this Law.

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

5. Pursuant to section 12.1 of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.

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

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2008, at Chilliwack, in the Province of British Columbia.

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

[Joe Hall]

Chief Joe Hall

[Glenda Campbell]

Councillor Glenda Campbell

[Leslie Joe]

Councillor Leslie Joe

[Lawrence Roberts]

Councillor Lawrence Roberts

Councillor Anthony Malloway

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$1,586,040
TOTAL REVENUES	\$1,586,040

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 10,000
b. General Administrative	\$ 70,000
c. Taxation Database & Systems	\$ 20,000
c. Other General Government	\$170,000
2. Protection Services	
3. Transportation	
4. Recreation and Cultural Services	
a. Recreation (Sports Field Improvement Fund)	\$ 57,070
5. Community Development	
a. Public Area Landscaping	\$ 40,000
6. Environment Health Services	
a. Water Purification and Supply	\$ 20,000
b. Sewage Collection and Disposal	\$ 40,500
7. Fiscal Services	
a. Interest Payments	
b. Debt Charges	
c. Other Fiscal Services (BC Assessment Fees)	\$ 15,762
d. Debenture Payments	
e. Contingencies	\$ 15,860
f. Reserve Funds	
8. Other Services	

9. Grants:		
a. Home owner grant equivalents:	\$479,920	
10. Other Expenditures:		
a. Municipal Service Agreements	\$646,928	
TOTAL EXPENDITURES		\$1,586,040
BALANCE		\$0

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved:

Provincial Home Owner Grant equivalents:

Regular \$570 maximum;

Senior \$845 maximum.

**TZEACHTEN FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective June 6, 2008]

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 Tzeachten First Nation has enacted the *Tzeachten First Nation Assessment By-law* and *Tzeachten First Nation Taxation By-law* under section 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;

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

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

1. This Law may be cited as the *Tzeachten First Nation 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 *Tzeachten Assessment By-law* made under section 83 of the *Indian Act*;

“First Nation” means the Tzeachten 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 the *Tzeachten Taxation By-law* made under section 83 of the *Indian Act*;

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, the minimum tax payable is \$100.00: where the amount of the tax levied on a 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. 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 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2008, at Chilliwack, in the Province of British Columbia.

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

[Joe Hall]

Chief Joe Hall

[Glenda Campbell]

Councillor Glenda Campbell

[Leslie Joe]

Councillor Leslie Joe

[Lawrence Roberts]

Councillor Lawrence Roberts

[Name]

Councillor Anthony Malloway

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	6.87035
Class 2 - Utilities	57.78839
Class 4 - Major Industry	-
Class 5 - Light Industry	18.72456
Class 6 - Business and Other	17.97914
Class 7 - Forest Land	18.00905
Class 8 - Recreational Property/Non-Profit Organization	6.99370
Class 9 - Farm Land	21.48472

**MUSKEG LAKE CREE NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective July 1, 2008]

WHEREAS:

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

B. The Council of the Muskeg Lake Cree Nation has enacted *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*, which law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

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

NOW THEREFORE the Council of the Muskeg Lake Cree Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Expenditure 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;

“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 *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*;

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

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

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

“local revenues” means money raised by 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 *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2008 and ending December 31, 2008 is attached as Schedule I to this Law.

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

5. A contingency fund is hereby established and shall include 1% of the revenues of the taxation under the Taxation Law.

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 July 1, 2008 and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [24th] day of [June] 2008, at Muskeg Lake Cree Nation, in the Province of Saskatchewan.

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

[Gilbert Ledoux]

Chief Gilbert Ledoux

[Danny Lafond]

Councillor Danny Lafond

[Stewart Greyeyes]

Councillor Stewart Greyeyes

[Albert Lafond]

Councillor Albert Lafond

[Geraldine Arcand]

Councillor Geraldine Arcand

[Dwayne Arcand, Sr.]

Councillor Dwayne Arcand, Sr.

[Cliff Tawpisin]

Councillor Cliff Tawpisin

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	279,334
Surplus or Deficit Property Tax Revenue carried over from Previous Fiscal Years	<u>0</u>
TOTAL REVENUES	279,334

EXPENDITURES

1 General Government Expenditures	
a. Salary 'Staff Training/Workshops/Consulting	0
b. General Administrative	12,190
2 Transportation and Communication	
a. Roads and Streets	0
3 Environment Health Services	
a. Water Purification and Supply	
4 Other Services	
5 Community Development	
a. Servicing (roads, sewer, water, etc.) of Parcel D of Asimakaniseekan Askiy Reserve #102A	100,000
6 Fiscal Services	
a. Tax Exemption Aspen Dev'ts	14,288
OTHER EXPENDITURES	
Municipal Service Agreements (City of Saskatoon)	124,905
CONTINGENCY AMOUNTS	<u>2,793</u>

**MUSKEG LAKE CREE NATION
ANNUAL RATES LAW, 2008**

[Effective June 27, 2008]

WHEREAS:

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

B. The Council of the Muskeg Lake Cree Nation has enacted *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*, which law has been deemed to be a property taxation law made under the *First 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 Muskeg Lake Cree Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation 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 *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*;

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

“property taxation law” means a law 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 *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class

established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where 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 April 1, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [24th] day of June, 2008, at Muskeg Lake Cree Nation, in the Province of Saskatchewan.

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

[Gilbert Ledoux]

Chief Gilbert Ledoux

[Danny Lafond]

Councillor Danny Lafond

[Geraldine Arcand]

Councillor Geraldine Arcand

[Stewart Greyeyes]

Councillor Stewart Greyeyes

[Dwayne Arcand, Sr.]

Councillor Dwayne Arcand, Sr.

[Albert Lafond]

Councillor Albert Lafond

[Cliff Tawpisin]

Councillor Cliff Tawpisin

SCHEDULE

TAX RATES

PROPERTY CLASS

RATE PER \$1000 OF
ASSESSED VALUE

CITY OF SASKATOON, SASKATCHEWAN

PLEASE REFER TO ATTACHED SUMMARY SHEET

SCHEDULE
TAX RATES

A	B	C	D	E	F	G	
Property Class	% of Fair Value	Mill Rate Factors	Mill Rate (2008)	CxD (effective mill rate)	BxCxD (effective tax rate on fair value)	Approximate Taxes based on Fair Values	Approximate Taxes based on assessment values
Residential	70%	0.9206	33.9711	31.274	0.02189	3.127	<i>Multiplier to use on assessed value percentage amount</i>
Condominium	70%	0.9206	33.9711	31.274	0.02189	3.127	
Multi-unit Residential	70%	1.1054	33.9711	37.552	0.02629	3.755	
Agricultural	55%	1.1968	33.9711	40.657	0.02236	4.066	
Commercial	100%	1.1968	33.9711	40.657	0.04066	4.066	
Industrial	100%	1.1968	33.9711	40.657	0.04066	4.066	
Private Rec Hangers	100%	0.6444	33.9711	21.891	0.02189	2.180	

By-laws

- **First Nation by-laws approved by the Minister of Indian Affairs and Northern Development under section 83 of the *Indian Act***

**LOON RIVER FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW**

[Effective January 16, 2008]

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WHEREAS pursuant to the *Indian Act*, and specifically paragraph 83(1)(a), the Council of a First Nation may make by-laws for the purpose of taxing interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

AND WHEREAS the Council of the Loon River First Nation deems it to be in the best interests of the First Nation to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the Loon River Nation at a duly convened meeting, enacts the following by-law.

**PART 1
INTERPRETATION**

1. Citation

1.1 This by-law may be cited as the *Loon River First Nation Property Assessment and Taxation By-law*.

2. Definitions

2.1 In this by-law,

- (a) “Act” means the *Indian Act*, R.S.C. 1985, c.I-5 as amended;

- (b) “actual value” means the market value of the interest in land if it were held in fee simple off reserve;
- (c) “assessed value” means the actual value of interests in land as determined under this by-law;
- (d) “assessment roll” means a list prepared pursuant to this by-law and includes a supplementary roll, setting out interests in land within the assessment area and their assessed values for the purposes of taxation and includes any alterations or additions under Part 9 of this by-law;
- (e) “assessment year” means the year, from January 1 to December 31, preceding the year in which taxes are to be levied;
- (f) “assessor” means a person, or persons appointed by Chief and Council for the purposes of this by-law and any related duties as required by Chief and Council;
- (g) “band council resolution” means a motion passed and approved by a majority of the councillors of the band present at a duly convened meeting;
- (h) “Chief and Council” or “Council” means the Chief and Council of the First Nation selected according to the custom of the First Nation;
- (i) “First Nation” means the Loon River First Nation, being an Indian Band within subsection 2(1) of the Act;
- (j) “holder” means a person in lawful possession of an interest in land in the reserve or a person who, for the time being:
- (i) is entitled to possession of the interest;
 - (ii) is an occupier of the interest;
 - (iii) has any right, title, estate or interest; or
 - (iv) is a trustee of the interest;
- (k) “improvement” means an addition to land or water over land and, without restricting the generality of the foregoing, includes:
- (i) anything erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land;
 - (ii) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
 - (iii) any item of immovable machinery and equipment which is prescribed assessable by band council resolution; or
 - (iv) a manufactured home.

- (l) “interest in land” means land or improvements, or both, and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve;
- (m) “manufactured home” means any structure whether equipped with wheels or not and whether self-propelled or not, that:
 - (i) is used or designed for use as a dwelling or sleeping place; and
 - (ii) is constructed or manufactured to be moved from one point to another by being towed or carried unless licenced or able to be licensed and equipped to travel on a public highway;
 - (iii) is a business office or premises; and
 - (iv) is accommodation for any other purpose;
- (n) “member” means a person who is or has been admitted to membership pursuant to the laws of the First Nation;
- (o) “Minister” means the Minister of Indian Affairs and Northern Development;
- (p) “occupier” means a person who, for the time being, is in actual occupation of an interest in land;
- (q) “person” in addition to its ordinary meaning includes a partnership, association, company, society or body corporate;
- (r) “pipeline” means an improvement and any pipe designed for or used in the commercial conveyance or transmission of any substance;
- (s) “Registrar” means the Lands Administrator for the First Nation as appointed by Chief and Council;
- (t) “registers” means the Surrendered and Designated Lands Register kept pursuant to section 55 of the Act and the Reserve Land Register kept pursuant to section 21 of the Act;
- (u) “Reserve” means all lands defined by subsection 2(1) of the Act, any land held as a special reserve for the use and benefit of the First Nation pursuant to section 36 of the Act, and, without limiting the generality of the foregoing, includes Loon Lake Indian Reserve No. 235, Swampy Lake Indian Reserve No. 236, and Loon Prairie Indian Reserve No. 237, and any new reserves, additions to reserves, or lands which become reserves pursuant to a land entitlement settlement agreement;
- (v) “tax” or “taxes” means a levy imposed by section 11 of this by-law, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this by-law;

(w) “tax administrator” means the person appointed by Council pursuant to section 4 to administer this by-law;

(x) “tax debtor” means a person with outstanding obligations to pay taxes imposed by this by-law after the expiration of time provided for in section 54;

(y) “taxation authority” means the Chief and Council of the First Nation;

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

3. Preamble

3.1 The preamble forms part of this by-law.

PART 2

ADMINISTRATION

4. Tax administrator

4.1 Council may appoint a tax administrator for a specified or indefinite term to administer this by-law.

4.2 The tax administrator is responsible for collection of taxes and enforcement of payment under this by-law.

4.3 Council, in consultation with the tax administrator, shall prescribe the form of any notice required by this by-law.

PART 3

APPLICATION

5. Application

5.1 This by-law applies to all interests in land within the Reserve.

PART 4

LIABILITY TO TAXATION

6. Interests subject to taxation

6.1 Subject to section 7, all interests in land including any right to occupy, possess, or use land, is subject to taxation under this by-law.

7. Interests not subject to taxation

7.1 The following interests in land are not subject to taxation:

(a) any interest in land of the First Nation or of a member;

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

8. Grants-in-lieu

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

9. Exemptions

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

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

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

PART 5

LEVY OF TAX

10. Joint and several interests

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

11. Tax rates

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

11.2 Council may, by by-law, establish different classes of real property and establish different tax rates according to the class of real property to be taxed.

11.3 Taxes shall be levied by applying the rate of tax against the assessed value of the land and improvements.

12. Payment due date

12.1 Taxes levied in a taxation notice mailed under section 42 are due and payable on June 30 of the year in which they are levied.

PART 6

INFORMATION FOR ASSESSMENT ROLL

13. Obligation of taxpayer

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

13.2 Where an assessor does not receive the information referred to in section 13.1, or is not satisfied that the information received is accurate, the assessor shall value the interest in land on the basis of information in his or her possession.

PART 7

ASSESSED VALUE

14. Appointment of assessor

14.1 Council may appoint, by band council resolution, one or more assessors, meeting the requirements of the *Qualifications Assessor Regulation*, Alberta Regulation 233/2005 as amended, for a definite or indefinite term.

14.2 An appointment under section 14.1 may be for the purposes of classifying and valuing particular interests in land in the assessment area and applying exemptions in accordance with section 7 as set out in the band council resolution.

15. Actual value

15.1 For the purpose of determining the actual value of an interest in land for an assessment roll, the valuation date is July 1.

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

- (a) the interest in land and all other properties were in the physical condition that they are in on December 31 of the assessment year; and
- (b) the permitted use of the property and all other interests in land were the same as on December 31 of the assessment year.

16. Assessment

16.1 The assessor shall assess interests in land according to the classes of real property and, in default of any other classification of real property by the Council, the classes set out below and otherwise described in the *Municipal Government Act*, RSA 2000, c.M-26 as amended shall apply:

class 1 - residential;

class 2 - non-residential, including linear property;

class 3 - farm land; and

class 4 - machinery and equipment.

16.2 Except as otherwise provided in this by-law, for the purposes of assessing interests in land the assessor shall use the practices and regulations established under the *Municipal Government Act*, RSA 2000, c.M-26 as amended from time to time.

16.3 Except as provided in sections 16.2 and 16.4, the assessor shall value land and improvements at their actual value.

16.4 If Council has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.

16.5 The duration of the interest in land or the right of Council to terminate an interest in land is not a restriction within the meaning of section 16.4.

PART 8

ASSESSMENT ROLL

17. Content of assessment roll

17.1 No later than May 15 of each taxation year, the assessor shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) an accurate or legal description of the land;
- (c) the classification of
 - (i) the land, and
 - (ii) the improvements;
- (d) the actual value by classification of
 - (i) the land, and
 - (ii) the improvements;
- (e) the total assessed value;
- (f) the total assessed value of exemptions from taxation, where applicable;
- (g) the total net taxable value; and
- (h) any other necessary information.

17.2 The assessor shall include in the assessment roll the particulars set out in section 17.1 for any interest in land in respect of which grants-in-lieu of taxes may be accepted.

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

18. Address information on assessment roll

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

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

19. Approval and inspection of assessment roll

19.1 The assessment roll is effective on its approval by Chief and Council.

19.2 On approval, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

20. Notice of assessment

20.1 The tax administrator or the assessor shall on or before May 31 of each year mail a notice of assessment to every person named in the assessment roll in

respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

20.2 The notice of assessment shall contain the information set out in the assessment roll in respect of that interest in land and shall contain a statement as to the right of appeal.

PART 9

AMENDMENTS TO ASSESSMENT ROLL

21. Amendments

21.1 Where the assessor finds that during the current taxation year:

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

the assessor shall amend the assessment roll to effect the necessary changes but subject to section 23, shall not make any amendments after December 31 of the current taxation year.

22. Notification of amendment

22.1 Where the assessment roll is amended, the assessor shall, as soon as practical after adoption of the amended assessment roll by band council resolution, mail a notice of the amended assessment to each person affected including the information described in section 20.2.

23. Under-assessment

23.1 Where there has been an under-assessment resulting from:

- (a) a person's failure to disclose information required under this by-law with respect to an interest in land; or

- (b) a person's concealment of information required under this by-law with respect to an interest in land;

the assessor shall issue an amended assessment notice for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed including the information described in section 20.2.

24. Pro-rated re-assessment

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

25. Application of rules to amended assessments

25.1 Parts 8, 10, 11, 12, and 14 apply with respect to an amended assessment roll and to an amended assessment notice.

26. Refund of excess tax

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

PART 10

APPEALS

27. Assessment Review Committee

27.1 Chief and Council, by band council resolution, shall establish an Assessment Review Committee consisting of:

- (a) one person who is duly qualified to practice law in the Province of Alberta, or who is or was a Judge or Justice of any level of Court in the Province of Alberta;
- (b) one person who has sat as a member of an appeal board to review assessments in the Province of Alberta;
- (c) one person who is a member (excluding any person then serving as a member of the Council) but who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates.

27.2 Chief and Council shall maintain a list of substitute members of the Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable or unwilling to act, Chief and Council shall appoint the first person on the list of substitute members of the Assessment Review

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

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

27.4 Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Assessment Review Committee at a rate to be set by the Council by regulation, from time to time, in relation to the time spent on activities related to the Assessment Review Committee.

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

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

28. Appeal to Assessment Review Committee

28.1 A person whose name appears in the assessment roll may appeal to the Assessment Review Committee in respect of:

- (a) the liability to assessment;
- (b) the assessed value;
- (c) the assessment classification; or
- (d) any alleged error or omission.

28.2 An appellant shall file an appeal by delivering a notice of appeal containing a statement of the grounds of appeal with the Assessment Review Committee no later than thirty (30) days after the mailing of the assessment notice.

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

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

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

28.6 All appeals shall be decided by the Assessment Review Committee no later than one hundred and fifty (150) days following the mailing of the assessment notice.

29. Jurisdiction of the Assessment Review Committee

29.1 The Assessment Review Committee shall:

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council on assessments, assessment classifications and assessment rolls which the Committee deems necessary;
- (c) select a chairperson who shall supervise and direct the work of the Committee;
- (d) give the appellants, the assessor and the tax administrator at least thirty (30) days written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its proceedings in order to fairly and adequately determine any appeal; and
- (g) where an appeal relates to an interest in land of which a person other than the appellant is the holder, give that person written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

29.2 In performing their duties under this by-law, the members of the Assessment Review Committee shall:

- (a) ensure that assessments and assessment rolls are equitable and fairly represent the assessed values provided for in this by-law;
- (b) act impartially, fairly and reasonably, to the best of their skill and ability.

30. Chairperson

30.1 The chairperson of the Assessment Review Committee shall:

- (a) supervise and direct the work of the Committee; and
- (b) preside at sittings of the Committee.

31. Secretary

31.1 Chief and Council shall appoint a secretary of the Assessment Review Committee.

31.2 The secretary of the Assessment Review Committee shall:

- (a) have the custody and care of all records, regulations, documents and orders made by or pertaining to the Committee; and
- (b) relating to his or her office follow the direction of the chairperson or the Committee.

32. Parties to appeal

32.1 The assessor, or his or her designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor reasonable written notice of any appeal and opportunity to be heard at any appeal proceedings.

32.2 The Assessment Review Committee shall give the Chief and Council ten (10) days written notice of, and an opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this by-law.

33. Decision making

33.1 A majority of the members of the Assessment Review Committee constitutes a quorum.

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

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

34. Procedures

34.1 Chief and Council, by band council resolution, may establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.

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

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

35. Hearings

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

35.2 The Assessment Review Committee shall mail a notice of hearing to all parties to the appeal.

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

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

36. Notice to attend

36.1 The Assessment Review Committee may request the attendance of witnesses and the production and inspection of documents.

36.2 A party to any appeal proceedings before the Assessment Review Committee may request that a notice be served by any member of the Assessment Review Committee, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal.

36.3 Where a party requests that a notice be served by a member of the Committee, the chairperson of the Committee shall sign and issue the notice and the party shall serve it on the witness at least two (2) days before the appeal.

36.4 The party requesting the attendance of a witness shall pay a ten (\$10) dollar witness fee plus reasonable traveling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the notice.

37. Reserving decision

37.1 Subject to section 28.6, the Assessment Review Committee may, after hearing an appeal, postpone consideration and the appellant shall, if required by the Committee, produce all relevant books, papers, documents and answer all proper questions and give all necessary information affecting the interest in land or the matter under consideration.

38. Costs

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

39. Onus of proof

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

40. Decision of Assessment Review Committee

40.1 The Assessment Review Committee shall submit to Council its decision on each appeal, including the vote of each member of the Committee, either in favour of, or against allowing the appeal.

40.2 Notwithstanding section 28.6, the Assessment Review Committee may, with the consent of all parties to an appeal and without prejudice to the rights of any party, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise Chief and Council as provided in this section.

40.3 Upon the receipt of the decision of the Assessment Review Committee, Chief and Council shall instruct the assessor to prepare a final assessment roll including any amendments resulting from the decisions in section 40.1.

40.4 Not later than fourteen (14) days from the receipt of the instructions pursuant to section 40.3 the assessor shall notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.

40.5 The notice given under section 40.4 shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

41. Amendment pursuant to decision

41.1 Where the assessor is directed to amend an assessment roll under section 40.3, the assessor shall do so within fourteen (14) days, and shall return the assessment roll forthwith to the chairperson of the Assessment Review Committee.

41.2 The assessor shall date and initial amendments made to the assessment roll.

41.3 Upon receiving an amended assessment roll, the chairperson of the Assessment Review Committee shall:

- (a) verify that the roll has been amended according to the decisions of the Assessment Review Committee under sections 40.3 and 40.4;
- (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the form prescribed by Chief and Council; and
- (c) forward the authenticated assessment roll to the taxation authority.

PART 11

TAX NOTICE

42. Delivery

42.1 Where Council adopts an assessment roll, the tax administrator shall no later than May 31 mail to every person whose name appears in the assessment roll, a tax notice in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

42.2 The tax notice referred to in section 42.1 shall include the particulars of the assessed value, the taxes due, any arrears and interest, where payment is to be made, and the manner of payment.

42.3 The tax administrator shall enter the date of mailing the tax notice on the assessment roll.

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

42.5 Where applicable, a tax notice shall state that taxes are payable in conjunction with periodic lease payments under part 13.

43. Refunds

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

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

PART 12

DUE DATE AND INTEREST

44. Due date

44.1 Subject to sections 45.1 and 45.6, taxes levied in a tax notice mailed under section 42.1 are due and payable as of June 30 of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal may be pending.

45. Payment

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

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

45.3 Unless a challenge is initiated pursuant to section 45.2, the taxpayer shall thereafter be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes.

45.4 Any other person who has registered a security interest against the taxpayer's interest in land in the registers may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

45.5 Where taxes are due and payable in conjunction with payment of rent under part 13, the proportionate payment is due and payable on the date that the rent is due and payable.

45.6 Where an assessment roll is amended under this by-law, it shall, for the purposes of this part, be deemed to be amended as of the date of adoption of the assessment roll.

46. Interest

46.1 If all or any portion of taxes remains unpaid after June 30 of the year they are first levied, the unpaid portion shall accrue interest at one (1%) per cent per month or part thereof and shall be compounded annually.

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

PART 13

PERIODIC PAYMENTS

47. Periodic payment

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

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

PART 14
RECEIPTS AND CERTIFICATES

48. Receipts

48.1 Except where part 13 applies, on receipt of a payment of taxes the tax administrator shall issue an official receipt to the taxpayer and shall enter the number of the receipt on the assessment roll opposite the interest in land for which the taxes are paid.

49. Certificates

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

PART 15
APPLICATION OF REVENUES

50. Deposits

50.1 All moneys raised under this by-law shall be placed in a special account or accounts.

50.2 Moneys raised shall include:

- (a) taxes;
- (b) grants-in-lieu of taxes;
- (c) interest; and
- (d) amounts collected on account of costs.

51. Expenditures

51.1 Subject to section 51.2, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.

51.2 The following expenditures of funds raised under this by-law are hereby authorized:

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

PART 16 COLLECTION AND ENFORCEMENT

52. Proof of debt

52.1 The taxation authority may charge the person named in an assessment roll with all reasonable costs incurred in the collection of taxes or other costs imposed by the Council under this by-law.

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

52.3 Tax, or a portion thereof, due and payable under this by-law that has not been paid may be certified by the tax administrator, who shall attach a copy of that part of the assessment roll that refers to the taxes payable. Such certification by the tax administrator is *prima facie* proof of the debt.

53. Special lien and priority of claim

53.1 Taxes due and payable are a special lien and encumbrance on the interest in land.

53.2 The special lien and encumbrance attaches to the interest in land being taxed, and without limiting the foregoing, attaches to the interest in land of a subsequent holder.

53.3 The person who acquires an interest in land on which a lien under this by-law has been registered and the person to whom the taxes were originally levied are jointly and severally liable for the lien.

53.4 The tax administrator may register a certificate issued under section 52.3 in either register on or after January 2 following the year in which the taxes are imposed.

53.5 Pursuant to section 53.4, the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person.

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

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

54. Demand for payment and notice of enforcement proceedings

54.1 Except for tax proceedings postponed pursuant to section 54.6, on or after January 2 following the year for which taxes are imposed, the tax administrator shall prepare a list of outstanding taxes and of the persons liable for payment.

54.2 Within thirty (30) days of completion of the list pursuant to section 54.1, the tax administrator shall mail a demand for payment and notice of enforcement proceedings to every person named on the list, and to every tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

54.3 The demand for payment and notice of enforcement proceedings shall state:

- (a) the amount of all taxes, interest, costs and fees due and payable on the date of the notice; and
- (b) the date on which procedures may be taken for the enforcement and collection of the debt.

54.4 For the purposes of this section the mailing of a demand for payment and notice of enforcement proceedings is deemed to be delivery to the addressee.

54.5 Upon the expiration of thirty (30) days from the mailing of the demand for payment and notice of enforcement proceedings, the tax administrator shall request authorization from Council to commence enforcement proceedings against the tax debtors. Council may direct the tax administrator to commence enforcement proceedings.

54.6 Council may upon application by the tax debtor:

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

55. Distress: seizure of goods

55.1 With the authorization of Council, the tax administrator may proceed by way of distress if the taxes or any portion thereof remain unpaid after the thirty (30) day period provided by section 54.5 or the period specified by Council pursuant to section 54.6 has expired.

55.2 The tax administrator shall serve a notice of distress on the tax debtor. The notice of distress shall state:

- (a) that the failure to pay the outstanding tax debt will result in the seizure by distress of the property described in the notice;
- (b) that the tax debtor has the right to commence legal proceedings in a court of competent jurisdiction within sixty (60) days of the date of the seizure failing which the tax debtor is estopped from denying the validity of the seizure; and
- (c) that the tax debtor will be deemed to have abandoned the seized property if the tax debt remains unpaid or the tax debtor fails to commence proceedings as described in section 55.2(b) and that the property will be sold by public auction.

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

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

56. Distress: sale of seized goods

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

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

56.3 A notice of sale of goods seized by distress shall be published in at least one (1) newspaper of general local circulation at least seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve.

56.4 The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to section 56.3, unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by section 56.3.

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

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

57. Sale of improvements or proprietary interest

57.1 If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by section 54.5 or the period specified by Council pursuant to section 54.6 has expired, Council may authorize the tax administrator to proceed by way of sale of improvements or proprietary interest. The tax administrator shall serve on the tax debtor a notice of sale of improvements and disposition of interest in land.

57.2 The notice of sale of improvements and disposition of interest in land shall state:

- (a) that the failure to pay the outstanding tax debt within sixty (60) days will result in the sale by public auction of the improvements and/or interests in land described in the notice;
- (b) that the improvements and/or interests in land may be redeemed by payment of the full amount of the tax debt together with all taxes, interest, and costs which have subsequently fallen due;
- (c) that upon the sale of the improvements and/or interest in land, the purchaser shall obtain title and shall be entitled to immediate vacant possession of the property.

57.3 On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under section 54.6, six (6) months from the end of the period specified by Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to section 57.4 by public tender.

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

57.5 A notice of sale of improvements and disposition of interest in land shall be published in at least one (1) newspaper of general local circulation at least seven (7)

days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve.

57.6 The sale of the improvements and disposition of interest in land shall be conducted at the time and place advertised pursuant to section 57.5, unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the manner provided by section 57.5.

57.7 With prior approval of Council, the tax administrator may at any sale and disposition, set an upset price equal to the outstanding taxes and that upset price shall be the lowest price for which the improvements may be sold and the interest in land disposed.

57.8 Where the tax administrator sets an upset price, and there is no bid at the sale and disposition that is equal to or greater than the upset price, the taxation authority shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

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

57.10 If upon the expiration of the redemption period provided by section 57.9, any portion of the taxes remains outstanding, the disposition of the interest shall be considered final and with Ministerial consent, the purchaser shall obtain title to the interest in land. The tax administrator shall certify the transfer and register it in one or both registries and shall serve it on the tax debtor.

57.11 Upon the filing of the certificate provided by section 57.10, the purchaser shall be substituted for the tax debtor as the holder of the interest in land, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.

57.12 Upon the filing of the certificate provided by section 57.10, any surplus resulting from the sale and disposition, after deducting all outstanding taxes of the tax debtor, including reasonable costs and charges arising from the sale and disposition, shall be returned to the tax debtor. In the event that the tax administrator is uncertain who is entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

57.13 Upon the filing of the certificate provided by section 57.10, any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale and disposition, shall be extinguished.

57.14 If the First Nation has become the owner of the interest in land, the tax administrator may sell such within ninety (90) days for not less than the upset price set pursuant to section 57.7.

58. Cancellation of interest in land held by taxpayer

58.1 If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by section 54.5 or the period specified by Council pursuant to section 54.6 has expired, Council may authorize the tax administrator to proceed by way of cancellation of the interest. The tax administrator shall serve a notice of cancellation of the tax debtor's interest in land.

58.2 The notice of cancellation of the tax debtor's interest in land shall state that unless the tax debt is paid in full within six (6) months of the date of the notice, the tax debtor's interest in the land may be subject to cancellation and the tax debtor shall be required to immediately vacate the lands.

58.3 The tax administrator shall mail a copy of the notice to every place where the interest is registered.

58.4 Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six (6) months after the specified period if enforcement proceedings are postponed under section 54.6, Council may direct the tax administrator to cancel the lease, licence or permit to occupy the interest in land. The tax administrator shall certify the cancellation and shall register it in the registers.

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

59. Forfeiture of property

59.1 Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid twenty-four (24) months after the mailing of the demand for payment and notice of enforcement, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to this section, be absolutely forfeited.

59.2 The tax debtor's interest in land shall be forfeited forty (40) days after the tax administrator serves a notice of forfeiture on the tax debtor and on anyone else who may be in lawful possession of the interest in land.

59.3 Prior to serving the notice of forfeiture, the tax administrator shall obtain authorization from Council to proceed by forfeiture.

59.4 The notice of forfeiture shall state:

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

- (b) the amount of all taxes, costs and fees due and payable on the date of the notice;
- (c) the date on which the interest in land held by the tax debtor will forfeit;
- (d) that the tax debtor has the right to prevent forfeiture by payment under this section; and
- (e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those third party interests which otherwise attach to the interest in land.

59.5 The notice of forfeiture shall be mailed or delivered to the tax debtor's last known address or to the address of the person specified in the records of the taxation authority.

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

- (a) includes all taxes then due and payable;
- (b) includes the reasonable costs incurred by the taxation authority in the forfeiture proceedings; and
- (c) is made before forfeiture occurs under this section.

59.7 With the consent of the Minister, the tax administrator shall certify that the interest in land held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the registers.

59.8 Upon forfeiture of the tax debtor's interest in land the taxation authority shall acquire the interest in the land free and clear of all encumbrances or charges.

60. Absconding taxpayer

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

61. Discontinuance of services

61.1 If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by section 54.5 or the period specified by Council pursuant to section 54.6, Council may authorize that any services provided by the First Nation

or pursuant to any contract with the First Nation, to the tax debtor or to the interest in land assessed pursuant to this by-law be discontinued. A notice of discontinuance of services shall be delivered to the tax debtor thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor may appear before Council to show cause as to why the services should not be discontinued and Council shall determine whether or not it will discontinue such services.

PART 17

GENERAL AND MISCELLANEOUS

62. Local Improvement Charges

62.1 The Council may, by by-law pursuant to section 83 of the Act, impose service and local improvement charges to all or any part of the Reserve.

63. No invalidity

63.1 Nothing under this by-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this by-law be affected by:

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

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

63.3 Where a provision in this by-law is expressed in the present tense, the provision applies to the circumstances as they arise.

64. Time

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

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

65. Service

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

66. Construction of by-law

66.1 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 objects.

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

67. Transitional

67.1 Following the enactment of this by-law and for the tax year 2007 only, the dates set out in sections 11.1, 12.1, 17.1, 20.1, 42.1, 44.1, 46.1 shall not apply and, in lieu thereof, the following shall apply:

- (a) In respect of section 11.1, the date “May 1” is replaced with “August 1”;
- (b) In respect of sections 12.1, 44.1, and 46.1 the date of “June 30” is replaced with “September 30”;
- (c) In respect of section 17.1, the date of “May 15” is replaced with “August 15”; and
- (d) In respect of sections 20.1 and 42.1, the date of “May 31” is replaced with “August 31”.

68. Effective date

68.1 This by-law shall come into force and effect on approval by the Minister.

THIS BY-LAW WAS ENACTED by Council at a duly convened meeting held on the 26th day of June, 2007.

[Arthur Noskey]
Chief Arthur Noskey

[Bernadette Nicholson]
Councillor Bernadette Nicholson

[Andrew Noskey]
Councillor Andrew Noskey

[Mabel Noskey]
Councillor Mabel Noskey

[Ivan Sawan]
Councillor Ivan Sawan

**LOON RIVER FIRST NATION
TAX RATES BY-LAW 2007**

[Effective January 16, 2008]

WHEREAS the Chief and Council of the Loon River First Nation, within the Province of Alberta, is empowered to act for and on behalf of the members of the Loon River First Nation, and have met in a quorum on the above date;

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

WHEREAS the Council of the Loon River First Nation enacted the *Loon River First Nation Property Assessment and Taxation By-law* on April 26, 2007;

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

1. This by-law may be cited for all purposes as the *Loon River First Nation Tax Rates By-law 2007*.

2. Pursuant to Section 11 of the *Loon River First Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

- | | |
|---|-------|
| (a) for non-residential and linear property | 1.65% |
| (b) for machinery and equipment | 1.10% |

Quorum three (3) .

**FORT NELSON FIRST NATION
RATES BY-LAW 2008
BY-LAW NO. 2008-1**

[Effective June 2, 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 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 2008*.

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 *2008 Fort Nelson First Nation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [6th] day of May, 2008.

Quorum of is 3 council members.

Chief Liz Logan

Councillor Sally Behn

[Florence Michel]

Councillor Florence Michel

[Roberta Dendys]

Councillor Roberta Dendys

[Darryl Michel]

Councillor Darryl Michel

SCHEDULE “A”

The Council of the Fort Nelson First Nation hereby adopts the following taxation rates for the 2008 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> .
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Class 1 - Residential	0
Class 2 - Utilities	37.73
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	33.73
Class 5 - Light Industry	29.87
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
2007 RATES BY-LAW
BY-LAW NO. 2007-TX 01**

[Effective January 16, 2008]

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 the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose:

AND WHEREAS the Council of the 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 2007 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 *2007 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 4th day of October, 2007.

A quorum of Council consists of 3.

[Dominic Frederick]

Chief Dominic Frederick

[Rena Zatorski]

Councillor

[Louella Nome]

Councillor

SCHEDULE “A”

The Council of the Lheidli T'enneh Band hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	0.00000
2. Utility	30.2163
3. Unmanaged Forest	0.00000
4. Major Industry	26.1721
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

**MATSQUI FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW - 2007
BY-LAW NO. 2007-01**

[Effective April 14, 2008]

WHEREAS:

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

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

Section 51.2 of the *Property Taxation By-law* authorizes the expenditure of property tax revenue pursuant to the *Expenditure By-law* and, in addition, this *Taxation Expenditure By-law* is hereby 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;

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 - 2007*.

DEFINITIONS

2. In this by-law, including without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band” means the Matsqui First Nation;

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

- “community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, cultural centres, day-care centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;
- “community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, day-care, library, park, playground, police or fire protection programs and services;
- “council” means the council of the Matsqui First Nation within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;
- “fiscal year” means January 1 of a calendar year through December 31 of the same calendar year;
- “general government services” includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, by-laws and programs and the administration and operation of departments of the band;
- “Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister;
- “permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 51.2 of the *Property Taxation By-law*;
- “property assessment by-law” means the *Matsqui First Nation Property Assessment By-law* approved and passed by the council and approved by the Minister, as amended from time to time;
- “property taxation by-law” means the *Matsqui First Nation Property Taxation By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

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

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise and special reserves being lands that have been set apart for the use and benefit of the Matsqui First Nation and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the *Indian Act*;

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Matsqui First Nation Property Assessment and Taxation By-laws*;

“taxation expenditure by-law” means this *Taxation Expenditure By-law*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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 October 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 December 15 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 51.2 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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 16th day of July, 2007.

[Alice McKay]

Chief

[Brenda Morgan]

Councillor

SCHEDULE "A"
TAXATION BUDGET 2007

Revenues		
Taxation Revenues		\$ 327,750
General Government Services		
Tax Administration	\$ 24,000	
General Administration	\$ 9,000	
Tax Appeals	\$ 1,000	
Outside Services	\$ 7,500	
Total	\$ 41,500	
Other Expenditures		
Home Owner Grants	\$172,000	
Total	\$172,000	
Service Agreements		
Abbotsford	\$ 32,000	
Langley	\$ 75,000	
BC Assessment	\$ 7,250	
Total	\$114,250	
Total Expenditures		\$ 327,750

**MATSQUI FIRST NATION
RATES BY-LAW
BY-LAW NO. 2007-02**

[Effective April 14, 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 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 Matsqui First Nation has duly and properly enacted the *Matsqui First Nation Property Assessment and Taxation By-laws*;

NOW BE IT THEREBY 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 *Matsqui First Nation Rates By-law No. 2007-02*.

2. Pursuant to Part 3 of the *Matsqui First Nation Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” for properties on Matsqui Indian Reserve Nos. 2 and 4. Schedule “A” is attached and forms part of the *Matsqui First Nation Rates By-law No. 2007-02*.

3. Pursuant to the provisions of the *Property Assessment and Taxation (Right of Way) Regulations*, the taxation rate to be applied to New Westminster Land District, TRACKAGE MI 4.20 TO MI 4.40 MATSQUI RESERVE #1 and New Westminster Land District, RW 100 FT CORRIDOR MI 4.20 TO MILE 4.40 MATSQUI RESERVE 31, being all interests in land held by the Canadian Pacific Railway Co. located on the reserve lands of the Matsqui First Nation, shall be the maximum rate allowed under the said regulations.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 16th day of July, 2007.

[Alice McKay]

Chief

[Brenda Morgan]

Councillor

SCHEDULE “A”

The Council of the Matsqui First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Matsqui 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>Matsqui First Nation Property Assessment By-law</i> .
Class 1 - Residential	7.85000
Class 2 - Utilities	58.87500
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	0
Class 5 - Light Industry	27.47500
Class 6 - Business and Other	0
Class 7 - Managed Forest Land	0
Class 9 - Farm	11.77500
Class 10 - CPR Land & Track	36.992884

**NESKONLITH INDIAN BAND
2007 RAILWAY RIGHT-OF-WAY TAX RATES BY-LAW**

[Effective January 16, 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 interest 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 Neskonlith First Nation, (also known as the Neskonlith Indian Band) enacted the *Neskonlith First Nation Property Assessment and Taxation By-law* on November 30, 1995 which includes the power to assess and levy property tax on railway right of way of the Canadian Pacific Railway Company pursuant to *Regulations Amending The Property Assessment and Taxation (Railway Right-Of-Way) Regulations S0R/2003-373*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provision of the *Indian Act* and the *Regulations S0R/2003-373* for the purpose of establishing annual rates of taxation of the Right-Of-Way of the Canadian Pacific Railway Company.

1. This by-law may be cited for all purposes as the *Neskonlith First Nation 2007 Railway Right-of-Way Tax Rates By-law*.

2. The tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of this By-law.

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held on the 23rd day of November, 2007.

A quorum of 3.

[Judy Wilson]

Chief Judy Wilson

[Leona Lampreau]

Councillor Leona Lampreau

[Tammy Thomas]

Councillor Tammy Thomas

[Gary Wiens]

Councillor Gary Wiens

Councillor Randy Narcisse

SCHEDULE “A”

Prescribed Tax Rates For the Taxation Year 2007

The Council of the Neskonlith First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property:

Class of Property	IR#1/IR#2	IR#3
10. CPR Right-of-Way	20.4407	32.6492

**NESKONLITH INDIAN BAND
RATES BY-LAW 2007**

[Effective January 16, 2008]

SCHEDULE "A"

Prescribed Tax Rates
For the Taxation Year 2007

Class of Property	Tax Rate IR#1, IR#2	Tax Rate IR#3
1. Residential	9.0410	9.0077
2. Utilities	62.4129	53.9881
3. Unmanaged Forest Land		
4. Major Industry	24.5065	70.9154
5. Light Industry	38.5126	29.6036
6. Business/Other	25.7410	27.2520
7. Managed Forest Land		
8. Recreation Property/Non-Profit Organization	15.5835	8.7844
9. Farm	18.2121	18.2929

BE IT KNOWN that this By-law entitled the *2007 Rates By-law* which forms part of the taxation by-law passed by Chief and Council and approved by the Minister on July 30, 1993, that being a by-law to provide a system on the reserve lands of the Neskonlith Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the right to occupy, possess or use lands within the boundaries of the reserves, is hereby enacted by the Chief and Council of the Neskonlith Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Neskonlith Indian Band held at the Neskonlith Indian Band Administration Office, Chase, British Columbia, this [22nd] day of [October], 2007.

Moved by: _____ Seconded by: _____

A quorum of Band Council consists of 4 Councillors.

[Judy Wilson]

Chief Judy Wilson

[Leona Lampreau]

Councillor Leona Lampreau

[Randy Narcisse]

Councillor Randy Narcisse

Councillor Tara Willard

[Gary Wiens]

Councillor Gary Wiens

Councillor Tammy Thomas

**PENTICTON INDIAN BAND
EXPENDITURE BY-LAW, 2007**

[Effective February 1, 2008]

WHEREAS:

The *Penticton Indian Band Taxation Expenditure By-law, 2007-03* was passed by the Chief and Council of the Penticton Indian Band in the best interest of the members of the Penticton Indian 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 enabling by-laws made in accordance with section 83(1) of the *Indian Act*; and

NOW BE IT HEREBY RESOLVED THAT

The *Penticton Indian Band Taxation By-law, No. 2007-03* is hereby enacted pursuant to section 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the Penticton Indian Band pursuant to enabling by-laws of the Penticton Indian Band made in accordance with section 83(1) of the *Indian Act*.

1. SHORT TITLE

The *Penticton Indian Band Taxation Expenditure By-law, No. 2007-03* may be cited in short form as the *Expenditure By-law*.

2. DEFINITIONS

In this *Expenditure By-law*,

“Annual Budget” means the budget for a Fiscal Year projecting all revenues and expenditures anticipated to be required for the provision of Local Services on-reserve during that Fiscal Year, as approved by the Band Council;

“Band” means the Penticton Indian Band and any successor thereto;

“Band Council” means the Chief and Council of the Band as elected by the eligible members of the Band pursuant to the *Indian Act* and any successor thereto;

“Band Council Resolution” means a motion passed and approved by a majority of the councillors of the band;

“Community Services” 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 the 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, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;

“Fiscal Year” means January 1 of a calendar year through December 31 of the same calendar year;

“Fiscal Services” include contribution to reserve funds, homeowner grants, debt charges, capital funds and conditional transfers to other governments;

“General Government Services” includes, without limitations, 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, and 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; also including tax appeals, tax administration, legislative, computers and general administration;

“*Indian Act*” means the *Indian Act*, R.S.C. 1985, c.I-5, and any amendments thereto and regulations authorized thereunder;

“Local Services” includes Local Improvements, utility services, capital works and the provision of any other services required on-reserve;

“Local Improvements” includes the following works and any combination of them:

- (a) opening, widening, straightening, extending, grading, leveling, diverting or paving a road;
- (b) constructing a sidewalk, foot crossing, curbing bridge, culvert or embankment forming part of a street or constructing a system of storm drainage;
- (c) making, deepening, enlarging, or lengthening a common sewer or water system;
- (d) making sewer or water service connections to the road line on land abutting the main;
- (e) constructing a conduit for wires or pipes along or under a road;
- (f) public works services as they apply to the Reserve;
- (g) reconstructing, replacing or repairing of the above.

“Minister” means the Minister of Indian Affairs and Northern Development and any of the Minister’s duly authorized delegates;

“Property Tax Revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-laws*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations there from time to time;

“Provisional Budget” means an interim or preliminary budget projecting revenues and expenditures anticipated to be required for the provision of Local Services on Reserve during all or part of that Fiscal Year but not an Annual Budget;

“Protective Services” include 911, administration, fire protection, police protection, inspections, emergency measures and animal / pest control;

“Reserve” means those lands:

(a) 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, and

(b) that are within the boundaries of the Penticton Indian Band No. 1; No. 2; No. 3A and any additions to Reserve subsequent to the enactment of this *Expenditure By-law*;

“Stabilization Fund” means a fund designed to hold any surplus monies remaining in the Taxation Fund at the end of the Fiscal year specified in the *Expenditure By-law* Annual Budget Schedule;

“Surveyor of Taxes” means the Surveyor of Taxes appointed in accordance with the *Penticton Indian Band Taxation By-law* in force and effect from time to time;

“Taxation Fund” is defined in and established pursuant to the *Penticton Indian Band Taxation By-law* in force and effect from time to time;

“Transportation Services” include parking, streetlights, public transit, traffic signals, roads and streets, road signs, transportation planning and engineering;

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

3. BUDGETS

3.1 On or before February 1 of each Fiscal Year, the Band Council will by Band Council Resolution direct the preparation of the Provisional Budget by the Band’s employee(s) or agent(s).

3.2 On or before March 30 of each Fiscal Year, the Band Council will prepare the Annual Budget by Band Council Resolution and add the Annual Budget as a schedule to this *Expenditure By-law*.

4. AUTHORIZED EXPENDITURES

4.1 All expenditures, including all costs of administration, collections, realization of security, complaints, legal and consultant services, education, training and honoraria from the Taxation Fund will be made in accordance with the Annual Budget and the *Penticton Indian Band Taxation By-law* and when made are authorized expenditures from the Taxation Fund provided section 3.2 above has been complied with.

4.2 All funds received pursuant to the *Penticton Indian Band Taxation By-law* will be deposited in the Taxation Fund.

4.3 All monies deposited in the Taxation Fund and any interest earned thereon will be expended in accordance with the *Expenditure By-law* Annual Budget solely for local purposes including the provision of Local Services on Reserve, capital projects and all costs associated with the administration and enforcement of the *Penticton Indian Band Property Assessment and Taxation By-laws* in accordance with subsection 4.1.

4.4 All surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the *Expenditure By-law* Annual Budget Schedule may be transferred into the Stabilization Fund and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing capital projects or for any other contingencies.

5. EXTENSION OF TIME

5.1 Provided that there has been substantial compliance with the provisions of this By-law, a procedural irregularity or a technical failure to carry out a provision of this *Expenditure By-law* or an insubstantial failure to comply with a requirement of this *Expenditure By-law* by the Band Council, the Surveyor of Taxes or any other person appointed to carry out the administration or enforcement of this By-law does not in itself constitute a failure to comply with this *Expenditure By-law* by such person.

5.2 The Chief and Council may by Band Council Resolution extend the time by 60 days and anything done by or within such extended time is as valid as if it had been done by or within the time otherwise provided for in this *Expenditure By-law*.

6. BY-LAW REMEDIAL

6.1 This *Expenditure By-law* is to be construed as being remedial and is to be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.

7. TENSE

7.1 Where a provision or Schedule of this *Expenditure By-law* is expressed in the present tense or future tense, the provision applies to the circumstances as

they may from time to time arise without reference to the present, future or past tenses.

8. HEAD NOTES

8.1 Head notes, marginal notes and headings form no part of this by-law and are to be construed as being inserted for convenience of reference only.

9. SEVERANCE OF SECTIONS

9.1 A finding by a court of competent jurisdiction that a section or provision of this *Expenditure By-law* is void does not affect or bear upon the validity of any other section or provision of this *Expenditure By-law* or this *Expenditure By-law* as a whole, same remaining in full force and effect, subject to section 11.1 below, notwithstanding the severance of such section or provision.

10. USE OF FORMS AND WORDS

10.1 In this *Expenditure By-law*,

- (i) words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits, a person as defined in this *Expenditure By-law*;
- (ii) words in the singular include the plural, and words in the plural include the singular; and
- (iii) where a word or expression is defined, other parts of speech and grammatical forms of the same word or expression have corresponding meanings.

11. AMENDMENTS

11.1 Any section of this *Expenditure By-law* may be amended by the Band Council by a by-law passed and approved in accordance with appropriated section or sections of the *Indian Act* or constitution of a Band as the case may be.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Penticton Indian Band held at the Penticton Indian Band Office, Penticton, British Columbia, this [19th] day of [June], 2007.

[Stewart Phillip]

Grand Chief Stewart Phillip

[Chad Eneas]

Councillor Chad Eneas

[K. Joan Gabriel]

Councillor K. Joan Gabriel

[Naomi Gabriel]

Councillor Naomi Gabriel

Councillor Kristine Jack

[Jonathan Kruger]

Councillor Jonathan Kruger

[Timmothy Lezard]

Councillor Timmothy Lezard

[Anna Tonasket]

Councillor Anna Tonasket

[Inez Pierre]

Councillor Inez Pierre

Comprising the majority of those members of the Band Council of the Penticton Indian Band present at the aforesaid meeting of the Penticton Council, a quorum of the Band Council being five members and the number of members of the Band Council present at the aforesaid meeting of the Band Council being [5].

**PENTICTON INDIAN BAND
PROPERTY ASSESSMENT BY-LAW 07-TX-01**

[Effective February 1, 2008]

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WHEREAS:

The Band Council of the Penticton Indian Band deems it advisable and in the best interest of the band to engage in the taxation for local purposes of land, or interests in land, in the reserve lands of the Penticton Indian Band, including rights to occupy, possess or use land in the reserve lands of the Penticton Indian Band.

NOW THEREFORE BE IT HEREBY RESOLVED:

That the *Property Assessment By-law* be and is hereby enacted for the purpose of engaging in the assessment and taxation for local purposes of land, or interests in

land, in the reserve, including rights to occupy, possess or use land in the Penticton Indian Reserve No. 1; No. 2 and Penticton Indian Reserve No. 3A, pursuant to the provisions of the *Indian Act* R.S.C. 1985, c.I-5, and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*; and pursuant to the inherent right of self-government.

PART I INTERPRETATION AND TITLES

Interpretation

1.(1) In this by-law, including without limiting the generality of the foregoing in this subsection:

“actual value” means a price which land and improvements might reasonably be expected to bring if held in fee simple off reserve and offered for sale in the open market on the valuation date;

“agent” means a person who acts with the written authority of a person or interest holder;

“appraiser” means a person who is a property valuator engaged by the assessor or appointed by council under this by-law;

“assessment” means a valuation of property for taxation purposes;

“*Assessment Act*” means the *Assessment Act*, RSBC 1996, c.20, as amended from time to time;

“*Assessment Authority Act*” means the *Assessment Authority Act*, RSBC 1996, c.21, as amended from time to time;

“assessment by-law” means the *Penticton Indian Band Property Assessment By-law*, passed by the council and approved by the minister, and, where the context requires, all property assessment by-laws and assessment by-laws which may have been superseded by this by-law or by a previous property assessment or assessment by-law;

“assessment roll” includes a supplementary assessment roll and anything recorded as an addendum to the assessment roll;

“assessor” means an assessor appointed by the council under this by-law;

“band” means the Penticton Indian Band, a band within the meaning of the *Indian Act*;

“band council resolution” means a resolution passed in accordance with Section 2(3)(b) of the *Indian Act*,

“band land register” means the lists and files kept by the land management

department of the band in which are listed or filed particulars in respect of property including particulars in respect of property not listed or filed in any land title office or reserve land register;

“band manager” means the band manager of the band or his delegate;

“band member” means a member of the band;

“board” and “board of review” means the board of review appointed under section 40 of the assessment by-law;

“British Columbia Assessment Authority” means the British Columbia Assessment Authority as defined in the *Assessment Authority Act*;

“closed circuit television corporation” includes a person operating for a fee or charge a television signal receiving antenna or similar device, or equipment for the transmission of television signals to television receivers of subscribers, or any or all of those devices and equipment;

“council” means the council of the Penticton Indian Band within the meaning of the *Indian Act*, or as chosen according to the custom of the Band;

“court” means a court of competent jurisdiction;

“farm” means an area of land classified as such by the assessor;

“forest land” means land that has as its highest and best use the production and harvesting of timber;

“highway” includes a street, road, lane, bridge, viaduct and any other way open to the use of the public, but does not include a private right of way on private property;

“improvements” means any building, fixture, structure or similar thing constructed or placed on or in land, or water over land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in the definition by subsection (2) and section 1.(1):

- (a) production machinery,
- (b) anything intended to be moved as a complete unit in its day to day use,
- (c) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand;

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

“interest” includes any legal or beneficial right, title, estate or interest, except where the context refers to a rate of interest;

“interest holder” means a person who has an interest in, or is an occupier of, land or improvements, or both;

“land” means land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve, and includes, but is not limited to:

- (a) land covered by water,
- (b) quarries, and
- (c) sand and gravel;

“land co-operative” means a parcel of land of which an interest holder is a corporation which holds its interest in the land exclusively for the benefit of its shareholders who

- (a) have rights to occupy a portion of the parcel, and
- (b) hold, own or have the use of shares or shares and other securities in the corporation that have a value equivalent to the value of the portion in relation to the value of the parcel;

“land title office” means the land title office or offices for the land title district in which land located in the reserve may have been registered under the *Land Title Act*, R.S.B.C. 1996, c.250 of the Province of British Columbia, and without limiting the generality of the foregoing but for greater certainty includes each land title office in which land located in any named reserve may have been so registered;

“manufactured home” means any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide:

- (a) a dwelling house or premises,
- (b) a business office or premises,
- (c) accommodation for any person other than those referred to in paragraphs (a) or (b),
- (d) shelter for machinery or other equipment, or
- (e) storage, workshop, repair, construction or manufacturing facilities, unless exempted pursuant to section 14;

“manufactured home park” means land used or occupied by a person for the purpose of providing space for the accommodation of one or more manufactured homes and for imposing a charge, fee or rental for the use of that space;

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

“multi dwelling leased parcel” means a parcel of land on which are located two or more residences, the interest holders of one or more of which, under leases having terms of not less than one year, lease portions of the parcel from the interest holder of the parcel or from a lessee of the interest holder of the parcel and on which portion the interest holder of the residence has his residence;

“municipality” means, in accordance with the context, either any area incorporated as a city, district, township, town or village, under any Act of the Province of British Columbia, or the corporation into which the residents of the area have been incorporated as a municipality or regional district pursuant to the provisions of the *Local Government Act*, R.S.B.C. 1996, C.323 of the Province of British Columbia;

“natural gas” means a gaseous mixture of hydrocarbon and other gases received from the wells, and includes that gas after refinements;

“occupier” means:

(a) a person who, for the time being, is in actual occupation of the land and improvements or both within the reserves, if a trespass has occurred, is entitled to maintain an action for trespass;

(b) a person in possession of land within the reserve that is held directly or indirectly under a lease, licence, agreement, easement or other record from the Crown, or who simply occupies the land;

(c) a person in possession of land within the reserve that is held directly or indirectly under a lease, licence, agreement, easement or other record from a person who is exempted from taxation under the taxation by-law or any Act that applies to land in the reserve or who simply occupies the land, or;

(d) in relation to land that in ordinary conditions is covered by water, a person who is entitled directly or indirectly under a lease or licence to possess or occupy, or who simply occupies, the land, the water covering the land or the surface of the water covering the land;

“parcel” means a lot, block, or other area in which land is held or into which land is subdivided, and does include a highway or portion of a highway and the right or interest of an occupier of Crown land;

“person”, in addition to its ordinary meaning, includes a partnership, syndicate, association, corporation, government or any agency or political subdivision thereof and the agent or trustee of a person;

“petroleum” or “petroleum products” means crude oil or liquid hydrocarbons, or any product or by-product of them;

“pipe line corporation” means a person having an interest in or operating a pipe line, all or any part of which is situate in or on the reserve, for the purpose of gathering or transporting natural gas, petroleum or petroleum products;

“production machinery” means any:

- (a) engine,
- (b) motor, or
- (c) machine used to manufacture, process, repair or convey a product;

“property” includes land and improvements as defined in this By-law;

“property class” means a class of property established under section 26(7);

“registered” and “registration”, when used in respect of land, refer to registration in the books of the land title office or the books of the reserve land register or listed or filed in the band land register;

“registered owner” means a person registered in the books of the Land Title Office or the Reserve Register having or entitled to an interest in land and includes a person who registers a charge;

“reserve” has the same meaning as in the *Indian Act*;

“reserve land register” means the register or registers kept by the Department of Indian Affairs and Northern Development pursuant to section 21 of the *Indian Act* and the register or registers kept by the Department of Indian Affairs and Northern Development pursuant to section 55 of the *Indian Act*, and without limiting the generality of the foregoing but for greater certainty includes each such register relating to each named reserve;

“residential building” means a building used or designed to be used in whole or in part for residential purposes and includes an associated outbuilding of and other improvements to a building used or designed to be used in whole or in part for residential purposes, but does not include a floating manufactured home;

“Schedule” means a schedule to this by-law;

“surveyor of taxes” means the surveyor of taxes appointed under the taxation by-law;

“taxation by-law” means the *Penticton Indian Band Property Taxation By-law*, passed by the council and approved by the minister, and, where the context requires, all property taxation by-laws and taxation by-laws which may have been superseded by this by-law or by a previous property taxation or taxation by-law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation as referred to in section 2 (1.2);

“taxes” includes all taxes on property or other basis of assessment imposed, levied, assessed or assessable under this by-law, and all percentage additions, costs, penalties and interest added to taxes or imposed or payable under this by-law;

“trustee” includes a personal representative, guardian, committee, receiver and any person having or taking on himself the possession, administration or control of property affected by any express trust, or having, by law, the possession, management or control of the property of a person under a legal disability.

(2) Without limiting the definition of “improvements” in subsection (1), the following things are deemed to be included in that definition unless excluded from it by the provisions of *B.C. Reg. 69/91, Assessment Act Improvements Exclusion (1991) Regulation*, as amended from time to time:

(a) anything that is an integral part of a building or structure and is intended to serve or enhance the building or structure, including elevators, escalators and systems for power distribution, heating, lighting, ventilation, air conditioning, communications, security and fire protection;

(b) any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, green houses and cooling towers;

(c) any lighting fixtures, paving and fencing;

(d) any

(i) piling, retaining walls and bulkheads, and

(ii) water system, storm drainage system and industrial or sanitary sewer system;

the value of which is not included by the assessor in the value of the land;

(e) any foundations, such as footings, perimeter walls, slabs, pedestals, piers, columns and similar things, including foundations for machinery and equipment;

(f) any pipe racks, tending platforms, conveyor structures and supports for machinery and equipment, including structural members and comprising tresses, bents, trusts and joist sections, stringers, beams, channels, angles and similar things;

(g) any aqueducts, dams, reservoirs, and artificial lagoons and any tunnels other than mine workings;

(h) any roads, air strips, bridges, trestles and towers, including ski towers;

- (i) any mains, pipes or pipe lines for the movement of fluids or gas;
- (j) any track in place, including railway track in place;
- (k) any pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, substations, conduits and mains, that are used to provide electric light, power, telecommunications, transportation and similar services, including power wiring for production machinery up to the main electrical panels or motor control centre, those panels and that centre;
- (l) any vessels, such as tanks, bins, hoppers and silos, with a capacity prescribed by the provisions of *B.C. Reg. 305/90 Prescribed Capacity Regulation*, as amended from time to time, and any structure that is connected to those vessels;
- (m) docks, wharves, rafts and floats;
- (n) floating homes and any other floating structures and devices that are used principally for purposes other than transportation;
- (o) that part of anything referred to in paragraphs (a) to (n) or of any building, fixture, structure or similar thing that, whether or not completed, or capable of being used for the purpose for which it is designed;
 - (i) is being constructed or placed, and
 - (ii) is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things.

(3) In the event that the *Indian Act* or any relevant portion of the *Indian Act* should be repealed or should otherwise not apply to the Penticton Indian Band, then, when the context so requires, a reference in this by-law to the *Indian Act* shall be deemed to be a reference to such other relevant authority as may be or may become applicable.

Manufactured Home a Deemed Improvement

1.1 Without limiting:

- (a) the definition of “improvements” in subsection 1(1), or
- (b) subsection 1(2), a manufactured home is deemed to be an improvement for the purpose of property assessment and taxation under this by-law and the taxation by-law.

Short Title

1.2 This by-law may be cited for all purposes as the *Penticton Indian Band Property Assessment By-law, 07-TX-01*.

PART 2

PREPARATION OF ANNUAL ASSESSMENT ROLL

Completion of Roll

2.(1) On or before December 31 of each year, the assessor shall:

(a) complete a new assessment roll containing a list of each property that is within each reserve and that is liable to assessment under this by-law, the taxation by-law or any other by-law of the band, and

(b) mail a notice of assessment to each person named in the assessment roll.

(1.1) Where there are two or more interest holders in respect of the same property, the property may be assessed in the name of any of those persons or in the names of any two or more of those persons jointly.

(1.2) Subject to this by-law, an assessment roll completed under subsection (1) is the assessment roll for the purpose of taxation during the calendar year following completion of that roll.

(2) The notice of assessment may contain the information specified in Schedule XIII.

(3) When completing an assessment roll, the assessor shall make reference to the records of the land title office, the reserve land register or the band land register as those records stood on October 31 of the year in which that assessment roll is completed.

(4) In the case of a parcel of land for which no land title office, reserve land register or band land register description is available, the assessor shall use the best description available to him.

(5) The assessor shall exercise reasonable care in obtaining and setting down the address of an interest holder and shall more particularly adopt the following alternatives in the order named:

(a) the address known to the assessor;

(b) the address as it appears in the application for registration or otherwise in the land title office, the reserve land register or the band land register.

(6) In the event that the address of the interest holder of the property is not known to the assessor or is not recorded in the land title office, the reserve land register or the band land register, the assessor shall set down the address of the interest holder as the post office situated nearest the property in question.

Request for Copy of Assessment Notice

3. A person who is an interest holder of a registered charge may, at any time, give written notice, with full particulars of the nature, extent, and duration of the charge, to the assessor and request copies of all assessment and taxation notices

issued during the duration of the charge, and the assessor shall enter his name and address on the assessment roll.

Grouping of Parcels

4. Where a building or other improvement extends over more than one parcel of land, those parcels, if contiguous, may be treated by the assessor as one parcel and assessed accordingly.

Notice of Assessment

5.(1) Any number of parcels of land assessed in the name of the same interest holder may be included in one assessment notice.

(2) In the event that several parcels of land are assessed in the name of the same interest holder at the same value, the assessment notice is sufficient if it clearly identifies the property assessed, setting it out as a block, parts of a block or as a series of lots, without giving in full the description of each parcel as it appears in the assessment roll.

(3) Notwithstanding section 2, where property is wholly exempt from taxation, the assessor need not mail an assessment notice in respect of that property.

(4) Before completion of the assessment roll, the assessor shall mail to each person from whom he has received a written notice and request under section 3, at the address given by the person in the notice, a copy of the assessment notice in respect of the property subject to the charge held by that person.

(5) Before completion of the assessment roll, the assessor shall send by registered mail a copy of any assessment notice sent by him under section 2 to any person from whom he has received during the 12 months preceding completion of that assessment roll, a request in writing for a copy, if the request contains a short description of the property in respect of which the copy is required, and is accompanied by a fee of \$10.00 for each parcel of land.

(5.1) The assessor may at any time send a copy of any assessment notice sent by him under section 2 to a person named in the assessment roll, to any person who is an interest holder in respect of the property assessed.

(6) In subsection (7) “lessee” means a person having an interest in property under a lease or sublease, other than a registered lease or registered sublease, for a term of one year or more.

(7) On receipt of an assessment notice for a property included in a class defined in this by-law, the interest holder of the property shall, on request by a lessee of all or part of the property, promptly deliver a copy of the notice to the lessee.

Return of Completed Assessment Roll

6.(1) On completing the assessment roll under section 2, the assessor shall make a statutory declaration in the form and manner provided in of Schedule XIV.

(2) The assessor shall return the completed roll to the band in care of the surveyor of taxes as soon as possible after it has been completed.

Assessment Roll Open for Inspection

7. On receipt by the surveyor of taxes, the assessment roll shall be open to inspection by the public at the office of the surveyor of taxes during regular business hours.

8. The assessor shall bring all errors or omissions in a roll completed under section 3 to the Board of Review for correction.

9. The assessor shall not make changes to the completed assessment roll without the consent of The Board or Review.

Validity of Completed Assessment Roll

10.(1) The completed assessment roll, regardless of whether or not it has been confirmed pursuant to section 44(1)(d), is, unless changed or amended under section 11 or 44, valid and binding on all parties concerned, notwithstanding any omission, defect or error committed in, or with respect to, that assessment roll, or any defect, error or misstatement in any notice required, or the omission to mail any notice.

(2) Changes or amendments to an assessment roll under section 11 or 44 shall be valid and binding upon all parties concerned, but no such change or amendment shall be of any force or effect until it is actually made and no such change or amendment shall affect the validity or binding effect under subsection (1) of any part of the assessment roll that is not changed or amended.

(3) The assessment roll is, for all purposes, the assessment roll of the band for the year in respect of which it has been prepared.

Supplementary Roll

11.(1) Where, subsequent to the completion of an assessment roll, the assessor finds that for the taxation year

- (a) assessable property is not entered in the assessment roll;
- (b) the value of property is not the same as the valuation entered in the assessment roll by reason of:
 - (i) the demolition, destruction or damaging of an improvement,
 - (ii) new construction or new improvements,
 - (iii) a change in an actual use or a permitted use,
 - (iv) a subdivision,

(v) a manufactured home is moved to a new location or destroyed after October 31 and prior to December 31 of the year in which the assessment roll is completed, or

(vi) a manufactured home is placed on land that has been assessed or the home is purchased by the interest holder of the land that has been assessed after October 31 and prior to December 31 of the year in which the assessment roll is completed;

(c) there is any clerical error;

(d) there has been a change in eligibility for exemption from taxation;

(e) the name of an interest holder has been omitted from the assessment roll;

the assessor shall assess the property on a supplementary roll or further supplementary roll subject to the conditions of assessment governing the current assessment roll on which the property should have been assessed.

(2) Where, subsequent to the completion of an assessment roll, the assessor finds that any property or anything liable to assessment:

(a) was liable to assessment for a previous year, but has not been assessed on the roll for that year; or

(b) has been assessed in a previous year for less than the amount for which it was liable to assessment;

he shall assess the property or thing on a supplementary roll or further supplementary roll for that year, subject to the conditions of assessment governing the assessment roll on which the property or thing should have been assessed, but only if the failure to assess the property or thing, or the assessment for less than it was liable to be assessed, is attributable to:

(c) an interest holder's failure to disclose;

(d) an interest holder's concealment of particulars relating to assessable property;

(e) a person's failure to make a return; or

(f) a person's making of an incorrect return, required under this or any other Act.

(3) Notwithstanding sections 9 and 10 and in addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the year following the return of the completed assessment roll under section 6, correct errors and supply omissions in a completed roll, and shall

correct errors and supply omissions in the completed assessment roll by means of entries in a supplementary assessment roll.

(4) The assessor shall not make a change or amendment that would be contrary to a change or amendment in the assessment roll ordered or directed by the board of review or made as a result of a decision of a court of competent jurisdiction or an appellate court of competent jurisdiction.

(5) Nothing in subsections (1), (3) or (4) authorizes the preparation of a supplementary roll, or the correction of a roll, for the purpose of changing or updating an assessment roll later than 12 months after the assessment roll is completed but nothing in this section 11 shall prevent or prohibit the preparation of a supplementary roll, the correction of a roll, or any change or amendment to an assessment roll made under Part V of this by-law at any time.

Provisions Applicable to Supplementary Assessment Roll

12.(1) The duties imposed on the assessor with respect to the annual assessment roll and the provisions of this by-law relating to assessment rolls shall, so far as they are applicable, apply to supplementary assessment rolls.

(2) Where a notice of appeal is given in writing to the assessor on a supplementary assessment roll in accordance with section 41, the assessor shall make an entry of the notice in his appeal book, and shall place the appeal before the next sitting of the board of review.

PART 3

INSPECTIONS AND RETURNS

Inspections & Assessment Powers of Assessor

13.(1) The assessor or an appraiser may, at a time mutually agreeable with the interest holder, for any purposes relating to assessment enter into or on and inspect land and improvements, and if an assessor is unable to enter into or on and inspect the land and improvement the assessor shall assess the property in the manner and for the amount the assessor believes to be correct based upon such information as may be in the possession of the assessor.

(2) The interest holder or person in charge of the land and improvements entered by an assessor pursuant to subsection (1) shall give the assessor all reasonable assistance and furnish the assessor with such information as the assessor reasonably may require in order to assist the assessor in establishing the actual value of the land or improvements, or both, for the purposes of this by-law.

Return of Information

14.(1) In this section, section 15 and section 16, “assessor” includes an appraiser and, if authorised by the assessor, any other employee of the band, the

British Columbia Assessment Authority or an employee of the British Columbia Assessment Authority.

(2) A person who has an interest in or disposes of property shall, upon written request of the assessor, furnish to the assessor, within 21 days or a longer period specified in the notice, any information in that person's possession that is related to the value of the property and that the assessor requires to assist him to determine the actual value of the property.

(3) The assessor is not bound by the information furnished, but he may, if he has reason to doubt its accuracy, or if a person fails to comply with this section within 21 days or the longer period specified in the notice as referred to in subsection (2), assess the property in the manner and for the amount the assessor believes to be correct based upon such information as may be in the possession of the assessor.

Power to Examine Property and Accounts

15.(1) To determine an assessment of land and improvements, in respect of which he thinks a person may be liable to assessment or to confirm an assessment, the assessor, with the consent of the person who he thinks may be liable to assessment, may enter on any premises and may examine any property. He shall be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person, who shall comply with section 13(2).

(2) The surveyor of taxes, a member of the board of review or any other person who has custody or control of information or records obtained under this by-law shall not, without consent of the person liable to assessment, disclose the information or records to any other person, except:

- (a) in the course of administering this by-law or another by-law of the band or performing functions under it;
- (b) in proceedings before a board of review or a court of law, or
- (c) if permitted by subsection (3).

(3) The assessor may disclose to the agent of the interest holder of property confidential information relating to the property if the disclosure has been authorised in writing by the interest holder.

Manufactured Home Park Information

16.(1) The interest holder of land upon which a manufactured home park is located or the operator of a manufactured home park shall, on demand, furnish to the assessor and the surveyor of taxes full information respecting the owner of each manufactured home in the manufactured home park.

(2) The interest holder of land upon which a manufactured home park is located or the operator of a manufactured home park shall notify the assessor and

the surveyor of taxes, in writing, promptly after a manufactured home is moved into, or out of, the manufactured home park that a manufactured home has been moved into, or out of, the manufactured home park.

(3) The assessor may, during business hours as defined in the *Property Taxation By-law* and with the consent of the interest holder, enter a manufactured home park or a manufactured home for assessing the manufactured home and inspecting any records kept by the operator of the manufactured home park.

[The next section is 25.1]

PART 4 VALUATION

Valuation and Status Dates

25.1(1) For the purpose of determining the actual value of property for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

(2) The actual value of property for an assessment roll is to be determined as if on the valuation date:

- (a) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date, and
- (b) the permitted use of the property and of all properties were the same as on October 31 following the valuation date.

Valuation for Purposes of Assessment

26.(1) Except as provided in this Part, the assessor shall determine the actual value of land and improvements and shall enter the actual value of the land and improvements within each named reserve in the assessment roll. Actual value, for the purposes of this by-law means a price which land and improvements might reasonably be expected to bring if held in fee simple off reserve and offered for sale in the open market on the valuation date.

(2) In determining actual value, the assessor may, except where this by-law has a different requirement, give consideration to present use, location, original cost, replacement cost, revenue or rental value, selling price of the land and improvements and comparable land and improvements both within and without the reserve, economic and functional obsolescence, the market value of comparable land and improvements both within and without the reserve, jurisdiction, community facilities and amenities, and any other circumstances affecting the value of the land and improvements provided such considerations do not conflict with subsection (1).

(3) Where an industrial or commercial undertaking, a business or a public utility enterprise is carried on, the land and improvements used by it shall be valued as the property of a going concern.

(3.2) The assessor may include in the factors that he considers under subsection (3), any restriction placed on the use of the land and improvements by the band provided that where the restriction is not being complied with the assessor may assess the property at the actual value without taking the restriction into account.

(3.3) The duration of the interest of an interest holder, or the right of an interest holder or any other person to terminate that interest, is not a restriction within the meaning of subsection (3.2).

(4) Until further directed by council, the assessor need not assess roads, band owned property, property exempt from taxation or any property exempted from taxation.

(5) Notwithstanding this or any other by-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 of the Province of British Columbia, are exempt from assessment.

(6) Land and improvements shall be assessed at their actual value.

(7) Council hereby establishes in Schedule "IV" to this by-law classes of property for the purpose of administering property taxes and in Schedule "IV" defines the types or uses of land or improvements, or both, to be included in each property class.

(8) The actual values of land and improvements determined under this section shall be set down separately on the assessment notice and in the assessment roll together with information specified pursuant to section 2(2).

Major Industry Valuation

26.1(1) In this section:

"cost of industrial improvement" means the cost of replacing an existing industrial improvement with an improvement that:

- (a) has the same area and volume as the existing industrial improvement,
- (b) serves the same function that the existing industrial improvement was designed for, or where the existing industrial improvement is no longer used for that function, serves the same function that the existing industrial improvement now serves, and

(c) is constructed using current, generally accepted construction techniques and materials for the type of improvement being constructed, and, for the purposes of determining cost, council shall prescribe those manuals establishing rates, formulae, rules or principles for the calculation of cost prescribed in Schedule “V”,

“industrial improvement” means an improvement that is part of a plant that is designed and built for the purpose of one or more of the following:

- (a) mining, extracting, beneficiating or milling of metallic or non-metallic ore,
- (b) mining, breaking, washing, grading or beneficiating of coal,
- (c) producing of aluminium,
- (d) smelting or refining of metal from ore or ore concentrate,
- (e) manufacturing of refined petroleum and natural gas products including fuels, blended oils and greases,
- (f) manufacturing of lumber or other sawmill and planing mill products,
- (g) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products;
- (h) manufacturing of gypsum board;
- (i) manufacturing of pulp, paper or linerboard;
- (j) manufacturing of chemicals;
- (k) manufacturing of chemical fertilizer;
- (l) manufacturing of synthetic resins or the compounding of synthetic resins into moulding compounds;
- (m) manufacturing of cement;
- (n) manufacturing of insulation;
- (o) manufacturing sheet glass or glass bottles;
- (p) building, refitting or repairing ships;
- (q) loading cargo onto sea going ships or barges, including associated cargo storage and loading facilities, notwithstanding that the plant cannot be operated as a going concern or is temporarily or permanently unprofitable, but does not include an improvement exempted under subsection (1.1).

(1.2) Council may exempt from the definitions of “industrial improvement” in a plant or class of plant that has less than a prescribed capacity and may prescribe

different capacities for different types of plants, and hereby makes such exemptions as set out in Schedule VI.

(2) Notwithstanding section 26, there is established a class of properties consisting of:

- (a) land used in conjunction with the operation of industrial improvements, and
 - (b) industrial improvements.
- (3) The actual value of properties to which this section applies is:
- (a) the actual value of the land as determined under section 26, and
 - (b) the cost of industrial improvements less depreciation that is at a rate and applied in a manner prescribed by council in Schedule “VII” for individual properties or classes or types of properties.

Valuation for Certain Purposes not Actual

27.(1) The assessor shall determine the actual value of the following; using the equivalent rates for the current year which would be applied if the interest in land was within the province of British Columbia:

- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, cable television, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;
- (c) the right of way for poles lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (b);
- (d) the track in place of a railway corporation, whether the track is on a highway, or on a privately held, owned or occupied right of way or other interest in reserve, or else where on reserve;
- (e) the right of way for track referred to in paragraph (d).

(2) For the purposes of paragraph (1)(c) “right of way” means land and improvements that an interest holder is entitled to use for the operation of those things referred to in paragraphs (1)(a) or (b) that are to be valued under this section, but “right of way” does not include land and improvements in which the interest holder does not have an interest within the meaning of this by-law.

[The next section is 35]

Exempt Land held by Occupier Liable to Assessment

35.(1) Land and improvements, the interest in which is held by or on behalf of a person who is exempted from taxation under this by-law or any other by-law of the band and which is held or occupied otherwise than by, or on behalf of that person, are liable to assessment under this section.

(2) The land and improvements referred to in subsection (1) shall be entered in the assessment roll in the name of the interest holder, whose interest shall be valued at the actual value of the land and improvements determined under this by-law.

(3) This section applies to improvements in which a person who is not exempted from taxation by this by-law or any other by-law of the band has an interest, and which are situated on land which is held by or on behalf of a person exempted from taxation by this by-law or any other by-law of the band.

Assessment of Interests in Land held by a Municipality or the Crown in Right of the Province of British Columbia

36.(1) Land held or occupied by a municipality or the Crown in Right of the Province of British Columbia, held or occupied by, or on behalf of, a municipality or the Crown in Right of the Province of British Columbia, is, with the improvements on it, liable to assessment under this section.

(2) The land referred to in subsection (1) with the improvements on it shall be entered in the assessment roll in the name of an interest holder whose interest shall be valued at the actual value of the land as determined under section 26.

(3) This section applies, with the necessary changes and so far as it is applicable, to improvements in which some person other than a municipality or the Crown in Right of the Province of British Columbia has an interest, situated on land held or occupied by a municipality or the Crown in Right of the Province of British Columbia, or in some person on behalf of a municipality or the Crown in Right of the Province of British Columbia.

Joint Interests

36.1 Where land or improvements or both are held or occupied in the manner referred to in sections 35 or 36 by two or more persons, the land or improvements, or both, may be assessed in the name of any of those persons or in the names of any two or more of those persons jointly.

[The next section is 38]

Further Assessment of an Improvement on Land

38.(1) A structure, aqueduct, pipe line, tunnel, bridge, dam, reservoir, road, storage tank, transformer, or substation, pole lines, cables, towers, poles, wires,

transmission equipment or other improvement, that extends over, under or through land may be separately assessed to the person having an interest in, maintaining, operating or using it, notwithstanding that some other person may have an interest in the land.

(2) Each individual residential building located on a land co-operative or multi dwelling leased parcel shall be separately assessed.

[The next section is 40]

PART 5

BOARD OF REVIEW

Establishment of Board of Review

40.(1) Notwithstanding any other by-law, the council shall by resolution appoint a board of review to hear appeals on assessments of land and improvements located on the reserve.

(2) Subject to section 51 the board of review shall consist of three members, only one of which may be a band member. One member of a board of review shall consist of a person qualified to practice law in the Province of British Columbia, or formerly so qualified, and at least one member shall have had experience in the appraisal of real property prior to appointment to the board of review.

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

(3) The members of a board of review shall be paid their reasonable and necessary travelling and out of pocket expenses incurred in carrying out their duties and in addition shall be paid remuneration equal to the remuneration paid to the members of the Assessment Appeal Board pursuant to sub-section 48(5) of the *British Columbia Assessment Act*, R.S.B.C., 1996, c.20, during their term of office.

(4) Every member of a board of review shall, before entering on his duties, take and subscribe before the band manager, surveyor of taxes or a notary public or a commissioner for taking oaths an oath or affirmation in the form provided in section 1 of Schedule "XII".

(5) A member of a board of review shall be appointed by council for a term of three years commencing on the date of their appointment under sub-section (1) of this section. A member of a board of review shall continue in their office subject

to death, resignation, or removal for just cause by a resolution of the band council including for any of the following reasons:

- (a) is convicted of an offence under the *Criminal Code*;
 - (b) fails to attend three consecutive appeal hearings;
 - (c) fails to perform any of his or her duties under this by-law in good faith and in accordance with the terms of this by-law; or
 - (d) any similar just cause.
- (6) No person may sit as a member of the board of review hearing an appeal if that person:
- (a) has a direct or indirect financial interest in any real property assessment to which an appeal relates;
 - (b) is the Chief or a member of the Council of the Band;
 - (c) is an employee of the Band or the Band Council; or
 - (d) has financial dealings with the Band or the Band Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

Appeals to Board of Review

41.(1) Where a person is of the opinion that an error or omission exists in the completed assessment roll in that:

- (a) the name of a person has been wrongfully inserted in, or omitted from, the assessment roll;
- (b) land or improvements or both land and improvements within the reserve have been wrongfully entered on, or omitted from the assessment roll;
- (c) land or improvements, or both land and improvements are not assessed at actual value;
- (d) land or improvements or both land and improvements have been improperly classified;
- (e) an exemption has been improperly allowed or disallowed, or
- (f) there has been any other error or omission.

he may by a written notice signed by him, his solicitor, or an agent authorized by him in writing addressed to the assessor together with a non-refundable fee of \$30.00 per roll entry, payable to "Penticton Indian Band", appeal an assessment. If the appeal fee is not submitted with the written notice of appeal the assessor shall advise the appellant by registered mail that the appeal will be deemed invalid if

the appeal fee is not received in the offices of the assessor within 21 days from the date of mailing of the registered letter.

(2) The council, by the surveyor of taxes, its solicitor, or agent authorised by it, or the assessor, may make an appeal against the assessment roll or any individual entry in the assessment roll on any ground whatever, and the board of review shall deal with the complaint, and either confirm or alter the assessment.

(2.1) Where the appellant is not an interest holder of the property to which the complainant relates, the complainant shall include with the notice of appeal an address to which notices for the appeal may be sent.

(3) Written notice of an appeal about an entry in the assessment roll must be delivered to the assessor not later than January 31 of the year following the year in which the assessment roll is completed.

Board of Review to be Notified

41.1(1)

(a) The assessor shall notify the board if he has made changes to the assessment roll pursuant to section 11.

(b) Without restricting the generality of the foregoing, the assessor shall notify the board if land or improvements or both that are referred to in section 35 or 36 are held or occupied by a person other than the person shown on the assessment roll as the interest holder, and that person's interest commences or terminates after October 31 and before the following January 1.

Assessor to Notify Interest Holder

42.(1) Where an appeal relates to property in which a person other than the appellant is the interest holder the assessor shall give each such person not less than ten days notice of the time, date and place fixed for the hearing of the appeal by the board, and the notice shall specify the nature of the appeal.

(2) Upon request from the surveyor of taxes, the assessor shall by further notice within thirty days of receipt of the request from the surveyor of taxes, require the persons referred to in subsection (1) to attend before the board of review at a time and place stated in the further notice, and then the appeal shall be heard and dealt with in the same manner as other appeals.

(3) Where the appeal is against the assessment roll, the requirements of subsection (1) do not apply.

(4) Where the person other than the appellant that may have the interest from or under which the appellant's interest is derived, as referred to in subsection (1), is the Crown in Right of Canada, the requirements of subsection (1) and the provisions of subsection (2) shall not apply in respect of the Crown in Right of Canada.

Notice of Hearing

43. The assessor shall, after receipt of the notice of appeal, mail to the person, or his solicitor or agent, as the case may be, a notice setting out the date, time and place scheduled for the hearing of that person's appeal.

Powers of Board of Review

44.(1) The powers of a board of review constituted under this by-law are:

- (a) to meet at the dates, times and places appointed and to hear and determine all appeals delivered to the assessor under this by-law;
- (b) to investigate the assessment roll and the various assessments made in it, whether appealed against or not, and to adjudicate on the assessments in respect of which an appeal is made under this by-law;
- (c) to direct amendments to be made in the assessment roll necessary to give effect to its decisions, and
- (d) to confirm the assessment roll, either with or without amendment.

(2) Any member of the board of review may issue a notice in writing to any person to attend as a witness, and any member of the board of review may administer an oath to a person or witness before his evidence is taken.

(3) No increase in the amount of assessment and no change in classification shall be directed under subsection (1) until after five days' notice of the intention to direct the increase or change and of the time and place of holding the adjourned sittings of the board of review at which the direction is to be made, has been given by the assessor to the assessed interest holders of the property on which the assessments are proposed to be increased, or changed as to classification. A party interested, or his solicitor or agent duly authorized under this by-law, if he appears, shall be heard by the board of review.

(3.1) Subsection (3) does not apply where an increase in the amount of assessment or change in classification is directed under subsection (1) as a result of an appeal that has been heard and determined in accordance with subsection (1)(a).

(4) The members of the board of review shall annually appoint one of the members of the board of review as chairperson, who shall preside at the meetings and who may, unless otherwise provided by the board of review, call meetings and regulate procedure.

(5) The board of review shall appoint a secretary, who may or may not be a member of the board of review, and the secretary shall draw up and enter, in a book to be kept for that purpose, the minutes of all meetings of the board of review, and, together with the chairperson or other member presiding, shall sign them as correct.

(6) All appeals and questions before the board of review shall be decided by a majority of the members present and the chairperson votes as an ordinary member of the board of review.

(7) A board of review constituted under section 40(1) shall hold its first sitting on a day designated by the surveyor of taxes and shall use its best endeavours to complete its sittings not later than June 30 of the year following the taxation year in which the appeal or complaint was made.

(8) A board of review may adjourn its sittings from day to day and from time to time, and may also adjourn its sittings from place to place.

Costs

45. The board of review may order that the costs of an appeal before the board shall be paid by or apportioned between the persons affected by the appeal in the manner the board thinks fit.

Board of Review Sets Own Rules

46. All inquiries and hearings before the board of review or a member of it shall be governed by the rules it may adopt and the board of review is not bound by the technical rules of legal evidence.

Hearing of Appeals

47.(1) The board of review may hear all appeals from an assessment notice on the same day, or if deemed advisable, adjourn from time to time until all appeals have been heard and determined.

(2) A board of review may hear an appeal, whether the appellant is present or not.

(3) A board of review may, after hearing an appeal, postpone consideration thereof to some future time and the appellant shall, if required by the board, produce all relevant books, papers and documents and answer all proper questions and give all necessary information affecting the property or matter under consideration.

(4) The burden of proof is in all cases on the person appealing an assessment notice.

Oaths

48. The members of the board of review may administer oaths in the course of an appeal or in connection with their official duties.

Action by Board of Review

49. Evidence by affidavit, or written statement, or by the report of any officer appointed by the board of review shall be accepted by the board of review.

Inspection Powers of Board of Review

50. The board of review, or a person authorized by it to make any inquiry or report, may:

- (a) with the consent of the appellant, enter on and inspect any land and improvements;
- (b) require the attendance of all persons as it considers necessary to summon and examine, and take the testimony of those persons;
- (c) require the production of all books, plans, papers and documents, and
- (d) administer oaths, affirmations or declarations.

Powers of a Single Board Member

51.(1) Where directed by the board of review, any one member of the board of review may hold an inquiry or conduct an appeal on behalf of the board of review and without restricting the generality of the foregoing, where the chairman of the board directs, a single member of the board may:

- (a) confirm the assessment roll;
- (b) dismiss appeals as abandoned;
- (c) make changes to the assessment roll based on a recommendation by the assessor,
- (d) confirm supplementary assessment rolls, and
- (e) deal with any other uncontested matters.

(2) Where only one member of the board of review is directed to hold an inquiry or conduct an appeal pursuant to subsection (1), that one member may not be a band member.

Board of Review Decisions

52.(1) The board shall deliver a copy of each decision to the Assessor and to the surveyor of taxes.

- (2) The assessor shall, on receipt of a copy of the decision of the board,
 - (a) forward a copy to the appellant within 21 days;
 - (b) promptly forward the roll authenticated by the board to the Surveyor of Taxes.

Amendment to Assessment Roll

53.(1) The assessor shall produce a board of review Decision Roll after the Roll is authenticated under subsection 53(2).

(1.1) Where there is a conflict between the assessment roll and an amendment made under section 44(1)(c), the amendment prevails.

(2) Upon all amendments made to an assessment roll under section 44(1)(c) being completed, the chairman of the board of review shall confirm the roll by inscribing or endorsing on it or attaching to it a certificate as set out in section 2 of Schedule “XII” signed by the chairman of the board of review.

Orders of Board of Review Obtainable

54. A person may, on payment of a fee of \$20.00, obtain from the Surveyor of Taxes a certified copy of a decision of the board of review.

Appeals on Matters of Law

55.(1) An appeal may be taken within 30 days of the date of the mailing by the assessor of the decision of the board by a person affected including council or the surveyor of taxes from the decision of the board to the Supreme Court of British Columbia.

(2) Upon receipt of the opinion of the court, the assessor shall make such amendments to the assessment roll as may be necessary to give full force and effect to the opinion of the court.

PART 6

ASSESSOR AND ASSESSMENT ROLL

Powers and Duties

56. The assessor shall establish and maintain assessments in accordance with this by-law, the taxation by-law, and the by-laws of the band.

57. The assessor may:

- (a) authorise employees to perform technical or professional services, other than those required under the assessment by-law;
- (b) answer questions from the general public and band members respecting procedures relating to property assessment in the reserve, and
- (c) exercise and carry out other powers and duties that may be required to establish and maintain assessments under this by-law, the taxation by-law, any other by-law, or order of the council.

Assessor

58.(1) The council shall either appoint an assessor or contract with the BC Assessment Authority for carrying out the purposes of this by-law. Where council appoints an assessor, council shall fix the remuneration and may designate functions and duties in addition to those prescribed by this by-law.

(2) Without limiting the generality of subsection (1) but for greater certainty, council may:

- (a) appoint an assessor or assessors pursuant to subsection (1) who is also duly appointed as an assessor pursuant to the *Assessment Authority Act*, or
- (b) contract for assessment services from the B.C. Assessment Authority;
- (c) obtain such materials, equipment and services in respect of assessment of land or improvements, or both, or any other matter under this by-law, as council may consider appropriate, from the British Columbia Assessment Authority, pursuant to a contract, or contracts, of or for service or otherwise.

Duties of Assessor

59. The assessor appointed under this by-law shall, consistent with this by-law, the taxation by-law and any other by-law of the band:

- (a) perform the duties required of the assessor;
- (b) carry out policies respecting assessment and taxation;
- (c) develop and administer a complete system of property assessment;
- (d) make reports and recommendations respecting any matter that he considers advisable to the surveyor of taxes who may bring such reports to the attention of council;
- (e) prepare and complete assessment rolls;
- (f) perform such other duties as may be required to effectively implement and administer this by-law, when so directed by the council, and
- (g) supply to the surveyor of taxes, provincial assessment rates and assessment rate schedules which are incorporated by reference as they are amended from time to time.

Staff

60.(1) The council may appoint a secretary and other employees as it considers necessary to carry out the purposes of this by-law, fix their remuneration and designate their functions and duties.

(2) The council or, if authorized by the council by band council resolution, the assessor, may appoint appraisers and other employees necessary to carry out this by-law, fix their remuneration, designate their functions and duties, and supervise their activities.

PART 7
GENERAL

Applies Within Reserve

61. This by-law applies with respect to all property within the reserve.

[Section 62 is omitted]

Schedules Part of By-law

63. The following Schedules are attached to and constitute part of this by-law:

Schedule “IV” – Classes of Property

Schedule “V” – Prescribed Manuals

Schedule “VI” – Exemption From Industrial Improvements

Schedule “VII” – Depreciation of Individual Improvements

Schedule “XII” – Confirmation of Roll

Schedule “XIII” – Assessment Rolls and Notices of Assessment

Schedule “XIV” – Statutory Declaration of Assessor

Council May Extend Time

64. The council may on a case by case basis by band council resolution extend for a maximum of sixty (60) days the time by or within which anything is required to be done under this by-law and anything done by or within such extended time is as valid as if it had been done within the time otherwise provided for in this by-law.

65. Any section of this by-law or Schedule to this by-law may be amended by a by-law adopted by the council and approved by the minister in accordance with appropriate section or sections of the *Indian Act*.

[The next section is section 67]

By-law Remedial

67.(1) 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 objects.

(2) Where a liability to assessment or any duty derived from or arising under a by-law or by-laws which has been superseded or replaced by this by-law in whole or in part by this by-law or any provision of this by-law, the provisions of the *Interpretation Act*, R.S.C. 1996, and c.238 shall apply.

Head Notes

68. Head notes, marginal notes and provision headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

Notices

69.(1) Except where otherwise specifically provided in this by-law, where any notice, notification, demand, statement or direction is required or permitted to be delivered or given under this by-law, such notice, notification, demand, statement or direction shall be sufficient if mailed to:

- (a) the address of the person set forth in the assessment roll, or
- (b) such other address of which the assessor has received notice, whether or not such mail is returned as undeliverable.

(2) Any notice, notification, demand, statement or direction shall be conclusively deemed to have been received on the fifth business day following the mailing thereof.

(3) Where the assessor has not received written notice of the address of a person or his address is not set forth in the assessment roll, the assessor may deliver any notice to that person by mailing any notice to the last known address.

Severance of Sections

70. 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.

Use of Forms and Words

71. In this by-law:

- (a) words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits, a person as defined in this by-law;
- (b) words in the singular include the plural, and words in the plural include the singular, and
- (c) where a word or expression is defined, other parts of speech, and grammatical forms of the same word or expression have corresponding meanings.

Power to Round Values

72. The assessor may round the actual values for land and improvements determined under section 27 of this by-law for each property class:

- (a) down to the nearest \$100, where the value determined is greater than \$101 and less than \$99,999, and
- (b) down to the nearest \$1,000, where the value determined is \$100,000 or greater.

Coming Into Force

73. This by-law shall come into force and effect upon approval by the minister.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Penticton Indian Band held at the Penticton Indian Band Administration Office, Penticton, British Columbia, this [19th] day of [June] , 2007.

[Stewart Phillip]

Grand Chief Stewart Phillip

[Chad Eneas]

Councillor Chad Eneas

[K. Joan Gabriel]

Councillor K. Joan Gabriel

[Naomi Gabriel]

Councillor Naomi Gabriel

[Kristine Jack]

Councillor Kristine Jack

[Jonathan Kruger]

Councillor Jonathan Kruger

[Timothy Lezard]

Councillor Timothy Lezard

[Anna Tonasket]

Councillor Anna Tonasket

[Inez Pierre]

Councillor Inez Pierre

SCHEDULE “IV”

(Section 26(7))

CLASSES OF PROPERTY

Class 1 - Residential

1. Class 1 property shall include only:
 - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by an interest holder as his residence, and
 - (ii) land or improvements or both in which the Crown in Right of Canada or the Province of British Columbia has an interest or by an agent of either and are used for the purposes of:
 - (A) a penitentiary or correctional centre;
 - (B) a mental health facility as defined in the *Mental Health Act* of the Province of British Columbia, or
 - (C) a hospital for the care of the mentally or physically handicapped;
 - (iii) 20 or more strata or leasehold lots
 - (A) on a parcel or contiguous parcels;
 - (B) controlled or managed by persons, or a person, who control or manage 85% or more of the strata or leasehold lots on the parcel or contiguous parcels referred to in clause (a), and
 - (C) offered for rent, or rented, for periods of less than 7 days to persons, or a person, as overnight accommodation for at least 50% of the 12 month period ending on October 31 of the current calendar year;
 - (b) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings;
 - (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes;
 - (d) child care facilities.

Class 2 – Utilities

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of:

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

Class 3 - Forest Land

3. Class 3 property shall include only land the highest and best use of which is forest land.

Class 4 - Major Industry

4. Class 4 property shall include only property referred to in section 26.1(2) of this by-law, that is to say:

- (a) land used in conjunction with the operation of industrial improvements, and
- (b) industrial improvements.

Class 5 - Light Industry

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

- (a) included in Class 2 or 4,
- (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form, and

- (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

Class 6 - Business And Other

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

Class 7 - Managed Forest Land

7. Class 7 property shall include only land for which the highest and best use is managed forest land.

Class 8 - Recreational Property/Non-Profit Organization

8.(1) Class 8 property shall include only:

- (a) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:
 - (i) golf;
 - (ii) skiing;
 - (iii) tennis;
 - (iv) ball games of any kind;
 - (v) lawn bowling;
 - (vi) public swimming pool;
 - (vii) motor car racing;
 - (viii) trap shooting;
 - (ix) archery;
 - (x) ice skating;
 - (xi) waterslides;
 - (xii) museums;
 - (xiii) amusement parks;
 - (xiv) horse racing;
 - (xv) rifle shooting;
 - (xvi) roller skating;
 - (xvii) marinas;
 - (xviii) parks and gardens open to the public;
 - (xix) hang gliding;

- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for
- (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,
 - (ii) entertainment where there is an admission charge, or
 - (iii) the sale or consumption, or both, of alcoholic beverages.

Class 9 - Farm

9. Class 9 property shall include only land for which the highest and best use is farming or agricultural use.

Apportionment

10. Where a property falls into two or more prescribed classes the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.

SCHEDULE “V”

(Section 26.1(1))

PRESCRIBED MANUALS

Manual For Determining Costs of Industrial Improvement

1. Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual as deposited with the office of the Assessment Commissioner of the British Columbia Assessment Authority as of November 30 in any year are prescribed for the purposes of the definition of “cost of industrial improvement” in section 26.1(1) of this by-law.

Other Manual

2. The Marshall Valuation Service, as compiled by Marshall and Swift, is prescribed for the purpose of defining the “cost of industrial improvement” in section 26.1(1) of this by-law to the extent directed in Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual.

SCHEDULE “VI”

(Section 26.1(1))

EXEMPTION FROM INDUSTRIAL IMPROVEMENTS

1. The industrial improvements in plants or classes of plants described in column 1 of the following Table that have less than the capacities set out opposite them in column 2 are exempt from the definition of “industrial improvements” in section 26.1(1) of this by-law.

Column 1 Plant	Column 2 Capacity
1. Placer mines	500 m ³ pay dirt per day
2. Mines, other than coal mines or placer mines	75 tonnes milling capacity per day or no milling capacity
3. Natural gas	2,850,000 m ³ per day
4. Sawmills that manufacture lumber and other wood products from raw logs	15 million fbm per year based on 480 shifts a year of 8 hours each shift
5. Remanufacturing plants, not part of a sawmill, which manufacture lumber or other wood products from rough lumber or cants, but not raw logs	24 million fbm per year based on 480 shifts a year of 8 hours each shift
6. Chemical plants	5,000 tonnes per year
7. Building, refitting or repairing ships	750 tonnes light displacement weight retrieval capacity or no retrieval capacity

SCHEDULE “VII”

(Section 26.1(3)(b))

DEPRECIATION OF INDUSTRIAL IMPROVEMENTS

Interpretation

1. The following definitions apply herein:

“by-law” means this by-law,

“chronological age” means the number of years determined by subtracting:

- (a) the year in which the plant first commenced operation, or
- (b) in the case of an industrial improvement or part of an industrial improvement that was constructed or installed after the plant commenced operation, the year in which the construction or installation of the industrial improvement or part of it was completed, from the year in which the new assessment roll is completed;

“effective age” means the number of years determined by:

- (a) calculating the total cost of the industrial improvement;
- (b) multiplying the chronological age of each part of the industrial improvement by the cost of that part to give the weighted age of that part;
- (c) adding the weighted age of all of the parts of the industrial improvement, and
- (d) dividing the sum of the weighted ages by the total cost of the industrial improvements and rounding the quotient up to the next whole year to yield the effective age.

Determining Depreciation

2.(1) Subject to the other provisions of this by-law, for the purposes of section 26.1 of this by-law, depreciation of an industrial improvement shall be applied in accordance with the following formula:

depreciation = annual depreciation rate age

where:

- (a) “annual depreciation rate” is the percentage rate set out in the Table below in this Schedule for the category of plant of which the industrial improvement is a part, and
- (b) “age” is the chronological age or, where parts of an industrial improvement have different chronological ages, the effective age of the industrial improvement.

Maximum Depreciation

3. If the depreciation determined under section 2 of this Schedule for an industrial improvement is equal to or in excess of 80%, the depreciation shall be deemed to be 80%.

Closure Allowances

4.(1) If the assessor determines:

- (a) that a plant is closed on or before October 31 of any year and an interest holder of the plant or a senior executive officer of the corporation that holds, owns or occupies the plant confirms in writing that the closure is permanent, or
- (b) that a plant has been closed for a minimum of three consecutive years immediately preceding October 31 in any year and an interest holder of the plant or a senior executive officer of the corporation that has an interest in the plant confirms in writing the fact that the plant is closed and the duration of that closure;

the depreciation applicable to industrial improvements that are part of the plant shall, for the purposes of the assessment roll in the succeeding year, be deemed to be an amount sufficient to reduce the actual value of the industrial improvements to 10% of the cost of those industrial improvements.

(2) If the assessor determines that:

- (a) a separate industrial improvement within a plant is permanently closed or shut down on or before October 31 in any year and an interest holder or plant manager of the plant confirms in writing that the closure or shut down is permanent, or
- (b) a separate industrial improvement within a plant has been closed or shut down for a minimum of three consecutive years immediately preceding October 31 in any year and an interest holder or plant manager confirms in writing the fact that the industrial improvement is closed or shut down and duration of that closure or shut down,

the depreciation applicable to that industrial improvement shall, for the purpose of the assessment roll in the succeeding year, be deemed to be an amount sufficient to reduce the actual value of the industrial improvement to 10% of the cost of that improvement.

(3) Subsection (2) applies only with respect to a complete industrial improvement and shall not be applied to a part of an industrial improvement.

(4) If a previously closed plant or industrial improvement is reopened or reactivated, this section ceases to apply for the purposes of the assessment roll in the succeeding year and depreciation shall be determined in accordance with sections 2 and 3.

TABLE
INDUSTRIAL IMPROVEMENT DEPRECIATION RATES
 (By Category as listed in Section 26.1)

Category	Annual Rate of Depreciation
(a) mining, extracting, beneficiating or milling of metallic or non-metallic ore	6.5
(b) mining, breaking, washing, grading or beneficiating of coal	4
(c) producing of aluminium	3
(d) smelting or refining of metal from ore or ore concentrate	3
(e) producing, manufacturing, processing or refining of petroleum or natural gas products	3
(f) manufacturing of lumber or other sawmill and planing mill products	4
(g) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products	4
(h) manufacturing of gypsum board	3
(i) manufacturing of pulp, paper or linerboard	3
(j) manufacturing of chemicals	4
(k) manufacturing of chemical fertilizer	3
(l) manufacturing of synthetic resin or the compounding of synthetic resins into moulding compounds	3
(m) manufacturing of cement	3
(n) manufacturing of insulation	3
(o) manufacturing of sheet glass or glass bottles	3
(p) building, refitting or repairing ships	5
(q)(i) loading of cargo onto seagoing ships or barges, including associated cargo storage and loading facilities	5.0
(ii) the maritime structure of a grain terminal operation including piers, wharves, shipping galleries and loading gallery towers used to transport grain from a grain elevator to seagoing ships or barges, but excluding those things included in paragraph (q)(iii)	5.0
(iii) grain elevators and associated structures	2.5

SCHEDULE “XII”

(Sections 40(4) and 53(2))

CONFIRMATION OF ROLL

1. Every member of the board of review, before entering on his duties, shall take and subscribe before the band manager, or the surveyor of taxes, or a notary public or a commissioner for taking oaths the following oath or affirmation:

“I, _____, do solemnly swear [or affirm] that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals to the board of review which may be brought before me for hearing and decision as a member of the board of review.”

2. For the purposes of section 53(2) of the by-law, the certificate by which a board of review shall identify and confirm the assessment roll shall be in form 1 or 2 of the following forms, as appropriate:

FORM 1

This roll comprising the gross assessed values of properties within the reserve of the Penticton Indian Band is hereby confirmed by the board of review and, except as may be amended upon further appeal or by means of an entry in a supplementary assessment roll, is hereby certified to be the assessment roll for the year 20__ .

Dated at _____, in the Province of British Columbia this _____ day of _____, 20__ .

FORM 2

This supplementary roll comprising the gross assessed values of properties within the reserve of the Penticton Indian Band is hereby confirmed by the board of review and, except as may be amended upon further appeal or by means of an entry in a revised or further supplementary assessment roll, is hereby certified to be a supplementary assessment roll for the year 20__ .

Dated at _____, in the Province of British Columbia this _____ day of _____ 20__ .

SCHEDULE “XIII”

(Sections 2(2))

NOTICE OF ASSESSMENT

ADDRESS: _____

TO: _____

RE: _____

(Description of property or taxable interest)

Take notice that in respect of the above-noted parcel of land or interest in the land the following person(s) is/are liable to pay any taxes levied pursuant to the *Penticton Indian Band Property Taxation By-law*:

Name(s)

Address(es)

Classification

The assessed value of the land

The assessed value of the improvements

The assessed value of exempt land

The assessed value of exempt improvements

Total assessed value

Total net taxable value

SCHEDULE “XIV”

(Subsection 6(1))

STATUTORY DECLARATION OF ASSESSOR

The assessor shall complete the following Statutory Declaration and attach it to the completed assessment roll:

“I, _____ , of _____ , in the Province of British Columbia, do solemnly declare that:

- (a) I am assessor for the Penticton Indian Band;
- (b) the assessment roll for the reserve lands of the Penticton Indian Band for the year 20__ has been completed in accordance with the *Penticton Indian Band Assessment By-law* and sets out the assessed value of the land and improvements within the reserve lands of the Penticton Indian Band in accordance with the assessment by-law, and the name or names of the interest holders in respect of each parcel and all other information required to be entered and set out by the assessment by-law has been entered and set out; and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath.

Declared before me at _____ ,

This _____ day of _____ 20__ .

)

)

) _____

_____)

**PENTICTON INDIAN BAND
PROPERTY TAXATION BY-LAW 07-TX-02**

[Effective February 1, 2008]

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WHEREAS:

The Band Council of the Penticton Indian Band deems it advisable and in the best interests of the band to engage in, by by-law, the taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve.

NOW BE IT HEREBY RESOLVED:

That the following by-law, being the *Property Taxation By-law*, be and is hereby enacted for the purpose of engaging in taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve, pursuant to the provisions of the *Indian Act* and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*, and pursuant to the inherent right of self-government,

AND,

The *Property Taxation By-law* as enacted herein shall supersede any property taxation by-laws previously enacted by the Band council and approved by the Minister of Indian Affairs to the extent necessary to give full force and effect to the *Property Taxation By-law* for the 2008 taxation year and all following years,

AND,

That upon approval by the Minister of Indian Affairs, the *Property Taxation By-law* shall be of full force and effect.

PART 1

INTERPRETATION AND TITLES

Interpretation

1.(1) In this by-law, including without limiting the generality of the foregoing in this section:

“actual value” means a price which land and improvements might reasonably be expected to bring if held in fee simple off reserve and offered for sale in the open market on the valuation date,

“assessment” means a valuation of property for taxation purposes,

“assessment by-law” means the *Penticton Indian Band Property Assessment By-law*, passed by the council and approved by the minister, and, where the context requires, all property assessment by-laws and assessment by-laws which may have been superseded by this by-law or by a previous property assessment or assessment by-law,

“assessment roll” includes a supplementary assessment roll and anything recorded as an addendum to the assessment roll,

“assessor” means an assessor appointed by the council under the assessment by-law,

“band” means the Penticton Indian Band, a band within the meaning of the *Indian Act*,

“band council resolution” means a resolution passed in accordance with Section 2(3)(b) of the *Indian Act*,

“band land register” means the lists and files kept by the land management department of the band in which are listed or filed particulars in respect of property including particulars in respect of property not listed or filed in any land title office or reserve land register,

“band member” means a member of the band,

“board” and “board of review” means board of review appointed under section 40 of the assessment by-law,

“business day” means Monday through Friday, exclusive of statutory holidays,

“British Columbia Assessment Authority” means the British Columbia Assessment Authority as defined in the *Assessment Authority Act*,

“Chief and Council” means council as defined herein,

“council” means the council of the Penticton Indian Band within the meaning of the *Indian Act*,

“cp” means a certificate of possession as referred to under subsections 20(1) and 20(2) of the *Indian Act*, and for the purposes of this by-law only, includes a notice of entitlement, a certificate of occupation as referred to under subsections 20(4) and 20(5) of the *Indian Act* and any such other permits, agreements, licenses or interests as are issued or given from time to time by band council resolution authorizing the use of land in reserve by a band member,

“general purposes” means local purposes,

“improvements” means any building, fixture, structure or similar thing constructed or placed on or in land, or water over land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in the definition by subsection (2) and section 1.(1):

- (a) production machinery,
- (b) anything intended to be moved as a complete unit in its day to day use,
- (c) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand,

“*Indian Act*” means the *Indian Act*, R.S.C. 1985, c.I-5, and any amendments thereto,

“interest” includes any legal or beneficial right, title, estate or interest, except where the context refers to a rate of interest,

“interest holder” means a person who has an interest in, or is an occupier of, land or improvements, or both,

“land” means land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve, and includes, but is not limited to:

- (a) land covered by water,
- (b) quarries, and
- (c) sand and gravel,

“land title office” means the land title office or offices for the land title district in which land located in the reserve may have been registered under the *Land Title Act* of the Province of British Columbia, and without limiting the generality of the foregoing but for greater certainty includes each land title office in which land located in any named reserve may have been so registered,

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

“manufactured home” means any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide:

- (a) a dwelling house or premises,
- (b) a business office or premises,
- (c) accommodation for any person other than those referred to in paragraphs (a) or (b),
- (d) shelter for machinery or other equipment, or
- (e) storage, workshop, repair, construction or manufacturing facilities, unless exempted pursuant to section 14,

“manufactured home park” means land used or occupied by a person for the purpose of providing space for the accommodation of one or more manufactured homes and for imposing a charge, fee or rental for the use of that space,

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

“municipality” means, in accordance with the context, either any area incorporated as a city, district, township, town or village, under any Act of the Province of British Columbia, or the corporation into which the residents of the area have been incorporated as a municipality or regional district pursuant to the provisions of the *Local Government Act* of the Province of British Columbia,

“occupier” means:

- (a) a person who, if a trespass has occurred, is entitled to maintain an action for trespass,
- (b) a person in possession of land within the reserve that is held directly or indirectly under a lease, licence, agreement, easement or other record from the Crown, or who simply occupies the land,
- (c) a person in possession of land within the reserve that is held directly or indirectly under a lease, licence, agreement, easement or other record from a person who is exempted from taxation under the taxation by-law or any Act that applies to land in the reserve or who simply occupies the land, or
- (d) in relation to land that in ordinary conditions is covered by water, a person who is entitled directly or indirectly under a lease or license to possess or occupy, or who simply occupies, the land, the water covering the land or the surface of the water covering the land,

“parcel” means a lot, block, or other area in which land is held or into which land is subdivided, and does include a highway or portion of a highway and the right or interest of an occupier of Crown land,

“person”, in addition to its ordinary meaning, includes a partnership, syndicate, association, corporation, government or any agency or political subdivision thereof and the agent or trustee of a person,

“principal residence” means principal residence as defined in section 54 of the *Income Tax Act*, R.S.B.C., 1996 c.215,

“property” includes land and improvements,

“property class” means a class of property established under section 26(7) of the assessment by-law,

“quarter” means each of the three month periods in a calendar year beginning January 1, April 1, July 1, and October 1,

“registered” and “registration”, when used in respect of land, refer to registration in the books of the land title office or the books of the reserve land register or listed or filed in the band land register,

“reserve” has the same meaning as in the *Indian Act*,

“reserve land register” means the register or registers kept by the Department of Indian Affairs and Northern Development pursuant to section 21 of the *Indian Act* and the register or registers kept by the Department of Indian Affairs and Northern Development pursuant to section 55 of the *Indian Act*, and without limiting the generality of the foregoing but for greater certainty includes each such register relating to each named reserve,

“schedule” means a schedule to this by-law,

“service charge” means a charge imposed to recover costs related to the provision, constriction, alteration or expansion of growth related infrastructure,

“surveyor of taxes” means the surveyor of taxes appointed by council under this by-law,

“tax debtor” means a person with outstanding obligations to pay taxes imposed by this by-law,

“taxation by-law” means the *Penticton Indian Band Property Taxation By-law*, passed by the council and approved by the minister, and, where the context requires, all property taxation by-laws and taxation by-laws which may have been superseded by this by-law or by a previous property taxation or taxation by-law,

“taxation district” means a taxation district established pursuant to this by-law,

“taxation fund” means monies collected by the band under this by-law,

“taxation roll” means a taxation roll prepared under this by-law and includes a supplementary taxation roll,

“taxation year” means a calendar year in which taxes are levied and payable under this by-law,

“taxes” includes all taxes on property or other basis of assessment imposed, levied, assessed or assessable under this by-law, and all percentage additions, costs, penalties and interest added to taxes or imposed or payable under this by-law,

“trustee” includes a personal representative, guardian, committee, receiver and any person having or taking on himself the possession, administration or control of property affected by any express trust, or having, by law, the possession, management or control of the property of a person under a legal disability.

(2) In the event that the *Indian Act* or any relevant portion of the *Indian Act* should be repealed or should otherwise not apply to the Penticton Indian Band, then, when the context so requires, a reference in this by-law to the *Indian Act* shall be deemed to be a reference to such other relevant authority as may be or may become applicable.

Short Title

1.1 This by-law may be cited for all purposes as the *Penticton Indian Band Property Taxation By-law, 07-TX-02*.

PART 2

GENERAL TAXATION PROVISIONS

Liability to Assessment and Taxation

2.(1) Subject to the provisions of the assessment by-law and this by-law, and for raising revenue for local purposes:

- (a) all property in the reserve is subject to assessment and taxation, and
- (b) every interest holder shall be assessed and taxed on the property in respect of which he is an interest holder.

(2) A manufactured home is deemed to be an improvement for the purpose of property assessment and taxation under the assessment by-law and this by-law.

(3) Taxes levied under this by-law relate to the full calendar year in which the levy is first made and are based on the assessed values of property as provided under the assessment by-law.

(4) Property shall be assessed and taxed in the names of all interest holders of the property.

Confidentiality

3.(1) A person who has custody of or control over information or records under this by-law shall not disclose the information or records to any other person except:

- (a) in the course of administering or enforcing this or any other by-law of the band,
- (b) in court proceedings relating to this or any other by-law of the band,
- (c) under an agreement that:
 - (i) is between the band and another “band”, within the meaning of “band” as used in the *Indian Act*, another government, the British Columbia Assessment Authority, the British Columbia Municipal Finance Authority, or the First Nations Finance Authority,
 - (ii) relates to the administration or enforcement of any assessment by-law, taxation by-law, assessment enactment or taxation enactment, and
 - (iii) provides for the disclosure of information and records to and the exchange of similar information and records with that other “band”, government, the British Columbia Assessment Authority, the British Columbia Municipal Finance Authority, or the First Nations Finance Authority, or

(d) for the purpose of the compilation of statistical information by the band, any government, the British Columbia Assessment Authority, the British Columbia Municipal Finance Authority, or the First Nations Finance Authority.

(2) Subsection (1) does not apply in respect of a taxation roll.

Duty of Person Liable for Payment of Taxes

4. Every person shall comply with the provisions of this by-law and shall keep books of account and records that are adequate for the purposes of this by-law and conform to generally accepted principles of accounting.

Failure to Comply with the By-law

5. A person fails to comply with this by-law and commits an offence, who, without reasonable excuse, in violation of this by-law:

- (a) refuses or fails to make a required return,
- (b) in making a return, or otherwise, withholds information necessary to ascertain the true taxable amount of a property, or other basis of assessment,
- (c) refuses or fails to attend or to submit himself to examination on oath or otherwise,
- (d) fails to keep a book of account or record required to be kept by him, or,
- (e) fails to pay taxes as and when required by this by-law.

False Returns and Records a Failure to Comply

6. A person who knowingly and willfully makes a false or deceptive statement in a return required under this by-law, fraudulently omits to give in the return a full and correct statement of the property, or other basis of assessment of the person liable for payment of the taxes, or makes or keeps a false entry or record in a book of account or record required to be kept under this by-law, fails to comply with this by-law.

Defacing Posted Advertisement

7. A person who without reasonable excuse tears down, injures or defaces an advertisement, notice or document which, under this by-law or the assessment by-law, is posted in a public place, fails to comply with this by-law.

Penalties for Failure to Comply

8.(1) A person who fails to comply with this by-law or with any duty imposed by this by-law may, upon fourteen days notice to appear before the band council to show cause why services should not be discontinued, have any services provided by the band or pursuant to any contract with the band to the person or to the property in respect of which the person is an interest holder, discontinued pursuant to section 37.

(2) A discontinuance of services to a person under subsection (1) shall be in addition to, and shall not limit or derogate from, any other right or remedy that the band is entitled to under this by-law in respect of the failure of the person to comply with this by-law.

Liability of Officers of Corporations

9. A director, manager, secretary or other officer, agent or trustee of an association or corporation, or a member, agent or trustee of a partnership or syndicate, who knowingly and willfully authorizes or permits a failure to comply with this by-law on the part of the corporation, association, partnership or syndicate also fails to comply with this by-law and such director, manager, secretary or other officer, agent or trustee of an association or corporation, or a member, agent or trustee of a partnership or syndicate shall be jointly and personally liable with the association, corporation, partnership or syndicate for payment of the taxes due and the penalties established by this by-law for failure to comply with this by-law,

Date for Payment of Taxes

10.(1) Taxes levied in a taxation notice mailed under section 20(1), 20(8), or 20(10), are due and payable at the location specified in the taxation notice before 4:00 p.m. on the first business day following July 1 of the year they are first levied and shall be deemed to have been imposed on and from the 1st day of January of such year.

(2) If a portion of the taxes referred to in subsection (1) remains unpaid at 4:00 p.m. on the first business day following July 1 of the year they are first levied, there shall be added to them, as a penalty, 10% of the unpaid taxes and the amount so added shall for all purposes be deemed part of the taxes.

(3) If a portion of the taxes referred to in subsection (1), including penalties, remains unpaid on December 31 in the year they are first levied, they are deemed delinquent on that day, and after that day shall bear interest at the rate provided in subsection (4) until actually paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if it had originally formed part of the taxes.

(4) The rate of interest under subsection (3) shall be set for each quarter at 5% above the prime lending rate on Canadian dollar commercial loans in Canada made to the prime risk commercial customers by the principal banker to the band as that rate stood on the 15th day of the month immediately preceding that period.

Due Date for Taxes Levied in Supplementary Taxation Notice

10.1(1) Taxes levied in a supplementary taxation notice mailed or sent under section 20(8) are due and payable 38 days after the statement date in the notice.

(2) A penalty, calculated as follows, shall be added to any portion of the taxes due and payable referred to in subsection (1) that remains unpaid after the due date:

(a) if the taxes were levied in respect of the taxation year in which the supplementary taxation notice is mailed or sent and the due date is on or after the first business day following July 1 of that year, the penalty equals 10% of the unpaid taxes,

(b) if the taxes were levied in respect of a taxation year before the year in which the supplementary taxation notice is mailed or sent, the penalty equals 10% of the unpaid taxes.

(3) Section 10(2) applies in respect of taxes due and payable levied in a supplementary taxation notice, except that taxes referred to in paragraph (2)(b) that remain unpaid the day after the due date are deemed to be delinquent on that day.

Interest on Prepaid Taxes

11.(1) The surveyor of taxes shall, and is hereby authorized to, receive on behalf of a taxpayer deposit of money to be applied to taxes levied under this by-law, pursuant to Schedule I.

(2) Interest at the rate of interest provided in Schedule I shall be payable to a taxpayer who deposits money pursuant to subsection (1).

Taxation Fund and Expenditures

12.(1) All taxes and other moneys raised under this by-law shall be placed or deposited in a special account or accounts maintained in the name of the band in a chartered bank, credit union, trust company, the First Nations Finance Authority, or an association which provides for the pooling and investment of funds raised through property taxation.

(2) The band may apply to receive funds by way of grant in lieu of taxes from the Crown or any Crown corporation and may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the band to do so.

(3) The following expenditures of funds raised under this by-law are hereby authorized:

(a) refunds of overpayment of taxes due under this by-law,

(b) refunds of that part of a deposit referred to in subsection 11(1) in excess of tax payable,

(c) all expenses of preparation and administration of this by-law and of preparation and administration of the assessment by-law,

(d) remuneration of the surveyor of taxes and any other employees of the band involved in the administration of this by-law,

- (e) remuneration of the assessor and any other employees of the band involved in the administration of the assessment by-law,
 - (f) payments due under any contract of service entered into pursuant to the assessment by-law,
 - (g) remuneration of members of a board of review under the assessment by-law,
 - (h) all expenses of enforcement of this by-law or of the assessment by-law, including legal costs,
 - (i) all expenses incurred in defending any challenge to this by-law, the assessment by-law or to the expenditure by-law or any of their provisions, including legal costs,
 - (j) payments due under any service agreement entered into between the band and any municipality or other government in respect of the provision of services to the reserve or to any other “reserve” or “special reserve” (as those terms are defined in the *Indian Act*) of the band.
 - (k) expenses incurred in the preparation, administration and enforcement of all by-laws made pursuant to sections 81, 83 and 85.1 of the *Indian Act*,
 - (l) an annual contribution of ten percent (10%) of the annual gross taxes to a cumulative capital projects fund to be used from time to time for such capital projects as may be authorized by by-law,
 - (m) an annual contribution of ten percent (10%) of the annual gross taxes to an income contingency fund to be used as designated by Chief and Council from time to time for extraordinary expenditures authorized under section 12(3)(a) through (k) of this by-law.
- (4) Except as otherwise provided in subsection (3), all expenditures made out of moneys under this by-law shall be made under authority of a separate by-law.

Place and Mode of Payment

13.(1) Taxes are payable to the band at the office of the surveyor of taxes, Penticton Indian Band Administration Office, Penticton, British Columbia, and may be paid by cash, cheque, post office money order, postal note or express orders.

(2) Payment tendered by cheque or other order shall be made payable in the name of the “Penticton Indian Band” and the tax shall be deemed not paid, even if a receipt is given, until the amount of the cheque or order is actually received by the band.

(3) If taxes are in arrears and part payment is received, the payment shall be applied firstly to accrued interest and then to arrears and penalties and any balance shall be applied on account of current taxes.

(4) On receipt of payment of taxes the Surveyor of Taxes shall, at the request of the interest holder, issue an official receipt to the payer. The cancelled cheque of the payer shall constitute an official receipt.

(5) The surveyor of taxes shall not:

(a) waive the liability of any person to pay in full an amount due and payable under this by-law to the band, or

(b) extend the time within which payment is to be made.

PART 3

EXEMPTIONS AND TAXATION

Property Exempt From Taxation

14.(1) The following property is exempt from taxation:

(a) Property of a band member held under a cp, except any part of the property of a band member held under a cp that is used or occupied or that is subject to an interest held:

(i) by a person or persons who are not band members, or

(ii) under a lease, licence, permit or any arrangement pursuant to which such person or persons pay, or have an obligation to pay, rent, licence fees or other moneys to any person, including without limitation a band member

(b) Property of the band located within lands that are not designated lands as defined in the *Indian Act* or surrendered lands as defined in the *Indian Act*, except any part of the property of the band that is used or occupied:

(i) by a person or persons who are not band members, or

(ii) under a lease, licence, permit or any arrangement pursuant to which such person or persons pay, or have an obligation to pay, rent, licence fees or other moneys to any person, including without limitation the band,

(c) notwithstanding subsection (1)(a) and subject to subsection (3), property used and occupied by the band chiefly for the administration of the affairs of the band,

(d) notwithstanding subsection (1)(b) and subject to subsection (3), property of an organization, incorporated or otherwise, owned or controlled by the band, or an aboriginal organization, unless the council decides that this exemption shall not apply,

(e) manufactured homes licensed and equipped to travel on a public highway, that are occupied by a person or persons not ordinarily resident on the reserve

and are situated within a mobile home park or manufactured home park for a period of less than 60 days

(f) campers, motor homes or any vehicle that is capable of being towed on its own permanent wheels and under carriage by motor vehicle, has a current license as a trailer under the *Motor Vehicle Act*, RSBC 1996, c.318, as amended from time to time, for use on a highway and is not used as a principal residence,

(g) a floating manufactured home other than a floating manufactured home that is anchored or secured, for a period of 60 days or more during a year, to land, a structure or a buoy in a manufactured home park that is covered by water,

(h) if, and for howsoever long as, council by band council resolution may approve, the property of a municipality that is maintained and operated as park or a recreation ground or for athletic or recreational purposes by the municipality,

(i) property owned by a body corporate, all issued and outstanding shares of which are held by a band member, which is used and occupied by the band member holding all of the issued and outstanding shares of the body corporate, as that band member's principal residence,

(j) a building used exclusively for school purposes and land necessary as the site for the building,

(k) a building occupied by a religious body used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building.

(2) Where an interest in property is exempt from taxation, that fact does not affect the liability to assessment or to taxation of any other interest in the same property

(3) The surveyor of taxes shall determine whether:

(a) for the purposes of paragraph (1)(c), property is used and occupied by the band primarily for the administration of the affairs of the band,

(b) for the purposes of paragraph (1)(d), any organization is owned or controlled by the band,

(c) for the purposes of subsection (1)(a), any part of the property of a band member held under a cp, is used or occupied:

(i) by a person or persons who are not band members, or

(ii) under a lease, licence or any arrangement pursuant to which such person or persons pay, or have an obligation to pay, rent, licence fees or other moneys to any person, including without limitation the band, or

(d) for the purposes of subsection (1)(b), any part of the property of the band is used or occupied:

- (i) by a person or persons who are not band members, or
- (ii) under a lease, licence or any arrangement pursuant to which such person or persons pay, or have an obligation to pay, rent, licence fees or other moneys to any person, out limitation the band,

and any such determination shall be final and conclusive for all purposes unless and until the surveyor of taxes shall make determination under this subsection (3).

(4) Notwithstanding subsection 14(1) through 14(3), all land and interests in land are liable to service and local improvement charges.

(5) Where an interest in land is not subject to taxation, that fact does not affect the liability to taxation of any other interest in the same land.

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

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

Joint Liability To Taxation

15. Where two or more persons are liable to assessment and taxation in respect of the same property, those persons are liable jointly and severally to taxation.

[The next section is 18.]

PART 4 LEVY OF TAX

Levy of Tax

18.(1) Subject to section 14, there is hereby imposed and levied each calendar year on all property subject to taxation under this by-law a tax in the amount determined pursuant to section 18.1.

(2) Taxes imposed and levied pursuant to subsection (1) shall be deemed for all purposes to be imposed and levied as taxation for local purposes.

Variable Tax Rate System

18.1(1) There are hereby established as taxation districts those taxation districts listed in column 1 of Schedule II.

(2) Each taxation district shall consist of the whole or part of those reserves as described and set out in column 2 of the part of Schedule II relating to the taxation district.

(3) Subject to subsection (5), council shall enact a by-law with the approval of the minister establishing, imposing and levying the tax rate for each separate property class within each separate taxation district.

(4) A by-law enacted pursuant to subsection (3) shall include a schedule (in subsection (6) called the “Rate Schedule”) substantially in the same form as Schedule II, in which shall be set out in column 4 the tax rate established for each separate property class within each separate taxation district.

(5) Tax rates may vary for each separate taxation district and for each separate property class within each separate taxation district.

(6) All tax rates established, levied and imposed pursuant to subsections (3) and (4) shall be applied against each \$1,000.00 of actual value of property on the assessment roll applicable in the appropriate property class set out in column 3 in the Rate Schedule within the appropriate taxation district set out in column 1 in the Rate Schedule.

Example of Calculation of Amount of Tax Imposed and Payable during a taxation year under this section 18.1:

If:

- the taxation year is 2008,
- the taxable property is located within a Penticton Indian reserve,
- the taxable property is classified as being property class 6 (Business & Other),
- the by-law enacted by council and approved by the minister pursuant to subsection (3) establishes, levies and imposes a tax rate of 22.0682 for property class 6 in the Penticton Indian Band Reserve Taxation District, and
- the taxable property has an actual value of \$276,543.00 on the assessment roll applicable for the 2008 taxation year, and therefore the tax rate of 22.0682 shall be applied against 276.543 thousand dollars,

Then the amount of tax imposed, levied and payable for the taxation year in respect of the taxable property shall be:

$$22.0682 \times 276.543 = \$6102.81.$$

(7) Notwithstanding subsection (6), where the amount of tax levied on a primary residential property in a taxation year is less than \$350.00 the property shall be taxed \$350.00 for the taxation year, and that sum shall be placed on the taxation roll.

PART 5
TAXATION ROLLS

Taxation Roll

19.(1) Where pursuant to the assessment by-law the assessment roll has been completed by the assessor and pursuant to section 18.1(3) of this by-law the tax rate for each property class within each separate taxation district has been established for the taxation year, the surveyor of taxes shall forthwith prepare a taxation roll in which shall be entered each parcel of taxable property described in the assessment roll for the year.

(2) The taxation roll may be an extension of the assessment roll and shall be prepared as and contain the information specified in Schedule XVI.

(3) Where a person is named in an assessment roll as a person assessed in respect of property, he shall be deemed for the purposes of preparation of the taxation roll to be an assessed interest holder of the property.

(4) The taxation roll shall be amended from time to time by a supplementary taxation roll as may be necessary to incorporate changes or amendments made to the assessment roll under the assessment by-law or whenever a supplementary assessment roll is created.

Taxation Notice and Supplementary Taxation Notice

20.(1) On completion of the taxation roll the surveyor of taxes shall forthwith mail to every person named in it a taxation notice.

(2) The mailing or sending of the taxation notice, as the case may be, constitutes a statement, and demand for payment, of the taxes and other amounts set out in the taxation notice.

(3) The surveyor of taxes is not required to mail or send a taxation notice to a person exempt from taxation under this by-law.

(4) The taxation notice shall be directed to each assessed interest holder at their last known address

(5) The surveyor of taxes may at any time send a true copy of any taxation notice sent by him under this section 20 to any person who is an interest holder in respect of the taxable property.

(6) Taxes levied and collected under this by-law shall, except as otherwise provided, be calculated, levied and accounted for by the surveyor of taxes to the council on the assessed values entered in the assessment roll as provided under the assessment by-law.

(7) The duties imposed on the surveyor of taxes as to the annual taxation roll and all provisions of this by-law on taxation rolls apply to supplementary taxation rolls.

(8) Unless a supplementary assessment roll has been incorporated into the taxation roll, the surveyor of taxes shall mail to every person named on the supplementary taxation roll a supplementary taxation notice.

(9) Subsection (5) applies in respect of the supplementary taxation roll and supplementary taxation notices.

(10) Where, before or after the taxation roll is completed and before a taxation notice is mailed, a supplementary assessment roll is prepared under the assessment by-law that results in a change in the tax payable for that taxation year, the surveyor of taxes may incorporate the supplementary assessment roll into the taxation roll to reflect the amended tax payable and may issue a single taxation notice showing the amended tax payable.

Taxation Roll Open to Public

21. The taxation roll shall be placed in the Penticton Indian Band taxation office, or such other place as the council may direct, and the roll shall be open to public inquiry during regular business hours.

Taxation Roll Property of the Penticton Indian Band

22. Taxation roll is the property of the band.

Refund of Taxes Wrongfully Assessed

23.(1) Except as provided in this section, no person has a right to recover monies paid to the Penticton Indian Band as taxes paid under a mistake.

(2) Council shall refund the amount paid in excess of liability where, subsequent to completion or certification of a tax roll under this Part, it is shown that for the current taxation year a property recorded on the taxation roll was not liable to taxation, or a person had been taxed in excess of liability, or a person was wrongfully named as an interest holder. Except by Order of a Court, no refund will be made after December 31 of the year following the year in which the tax notice was issued.

(3) Where taxes imposed under this by-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, at the request of the person liable for the unpaid taxes, be refunded in whole or in part by being applied as a credit on account of the taxes due or accruing due.

Power To Reduce Taxes by Amount Equal to Provincial Home Ownership Grants

23.1(1) Council may from time to time provide for a general reduction of taxes due by a taxpayer for a taxation year in an amount determined by band council resolution, to be known as the Penticton Indian Band Grants, provided however that

the balance of taxes must be actually paid within the taxation year, or no reduction will be allowed.

Power To Reduce Taxes for Poverty and Sickness

23.2(1) Council may, at any time after the mailing of taxation notices for that year, with or without notice, receive a petition from an interest holder of property who declares himself, from sickness or extreme poverty, unable to pay the taxes levied against him, and may delay the due date for the payment of the taxes due by the petitioner until April 30th of the year following the year in which taxes were due, or reject the petition.

(2) If council delays the due date for payment of taxes pursuant to subsection (1), it shall waive penalties and it may as a condition of granting such delay require the petitioner to:

- (a) pay interest on the tax arrears at such rate as determined under section 10(4), and
- (b) provide any form of security for payment of the tax arrears that council deems appropriate, and in every such case the Surveyor of Taxes may register a lien on the property which lien shall attach to the entire property taxed, and without limiting the foregoing, attaches to the interest of a subsequent interest holder of the property.

Collection Pending Appeals

24. Where:

- (a) an appeal in respect of the completed assessment roll is made to a board of review under the assessment by-law,
- (b) an appeal from the decision of a board of review or in respect of an omission or refusal of the board of review to hear or determine an appeal, is made to a court of competent jurisdiction, under the assessment by-law, or
- (c) an appeal from a decision of a court of competent jurisdiction, referred to in paragraph (b) is made to an appellate court of competent jurisdiction, the giving of any notice of appeal or delay in hearing any appeal, shall not affect the due date, the delinquency date, the interest, penalty, or any liability for payment provided by this by-law in respect of tax levied on the assessed value that is the subject of the appeal; but if the assessment is set aside or the assessed value reduced:
 - (i) by a decision of the board of review under the assessment by-law upon completion of the hearing of the appeal referred to in paragraph (a) and no appeal from such decision is made to a court of competent jurisdiction, under the assessment by-law within the time permitted under the assessment by-law for an appeal in respect thereof,

(ii) by a decision of a court of competent jurisdiction, upon completion of hearing an appeal referred to in paragraph (b) and no appeal from such decision is made to an appellate court of competent jurisdiction within the time permitted for appeal in respect thereof, or

(iii) by a decision of the final appellate court of competent jurisdiction, then the band shall refund to the taxpayer the tax or excess tax paid by him, or any interest or penalty imposed or paid on the tax or arrears.

Apportionment of Taxes

24.1(1) On satisfactory evidence being produced to the assessor that a parcel of land for which taxes are due has been subdivided by plan of subdivision, or part of another parcel of land on which taxes are due has been sold or assigned and documentation executed and delivered to the purchaser or assignor, the assessor shall, by certificate signed by him, deposit with the surveyor of taxes on behalf of the band, an apportionment of the assessed values as approved by the board of review for the land and improvements, between:

- (a) the separate parts of the subdivided parcel shown on the plan, or
- (b) the part of the other parcel sold and conveyed and the remainder of the parcel.

(2) The surveyor of taxes shall apportion the taxes to the separate parcels, receive payment of the taxes so apportioned for part of the subdivided parcel or for the part of the other parcel sold and conveyed, and leave the remainder of the subdivided parcel or other parcel chargeable with the remainder of the taxes due.

(3) On satisfactory evidence being produced to the surveyor of taxes that a property has become exempt or taxable or ceased to be exempt or taxable, the surveyor of taxes shall apportion the taxes in accordance with the number of days in the taxation year that the property has become exempt or taxable or ceased to be exempt or taxable.

Costs of Collection

25. The surveyor of taxes shall charge the person named in a taxation roll with all reasonable costs which are incurred in the collection of all taxes, interest, penalties or other costs imposed by this by-law, including legal costs. Such costs shall be in accordance with Schedule III.

PART 6

RECOVERY OF TAXES

Recovery: Personal Liability

26.(1) An interest holder named in the taxation roll in any year is liable for all taxes imposed in respect of the property during the year and all unpaid taxes imposed in respect of the property in, or in respect of, previous years.

(2) All taxes payable under this by-law are debts due to the band. Taxes are recoverable by:

- (a) action in a court of competent jurisdiction,
- (b) filing of a special lien,
- (c) seizure and sale of personal property by distress,
- (d) cancellation of proprietary interests held by the interest holder,
- (e) sale of improvements and proprietary interests held by the interest holder,
- (f) garnishment of rent owed to the interest holder,
- (g) by garnishment of other monies owed to the interest holder,
- (h) by forfeiture of property held by the interest holder,
- (i) by discontinuance of services provided by the band, and
- (j) in any other manner provided in this by-law or at law.

Proving Tax Debt

27. Any tax, or portion thereof, due and payable under this by-law that has not been paid shall be certified by the surveyor of taxes, who shall attach a copy of that part of any taxation roll that refers to the taxes which are payable. Such certification shall be in the form provided in Schedule IV, and when so certified is *prima facie* proof of the debt.

Special Lien and Priority of Claim

28.(1) Taxes due and payable are a special lien and encumbrance in favour of the band on the entire property taxed.

(2) The special lien and encumbrance referred to in subsection (1) attaches to the entire property taxed, and without limiting the foregoing, attaches to the interest of a subsequent interest holder of the property.

(3) A certificate issued under section 27 may:

- (a) if relating to an interest that is registerable in the reserve land register kept pursuant to section 21 of the *Indian Act*, be registered therein,
- (b) if relating to an interest that is registerable in the surrendered and designated lands register kept pursuant to section 55 of the *Indian Act*, be registered therein, and
- (c) if relating to an interest that is not registerable in a register referred to in paragraph (a) or (b), be listed or filed in the band land register,

(d) be filed with the District Registrar of the Supreme Court of British Columbia and when so filed, the certificate shall be of the same force and effect and proceeding may be taken on the certificate as if it were a judgment of the court for the recovery of a debt in the amount stated in the certificate against the person or persons named in the certificate, and

(e) may be filed in the registries established pursuant to the Manufactured Home Act or the Personal Property Security Act as amended from time to time.

(4) When registered pursuant to subsection (3), the special lien and encumbrance shall have priority over every other claim, privilege, lien, charge, security interest, or encumbrance of every person, from the time of its registration.

(5) When all taxes levied against the property have been paid, the surveyor of taxes shall certify that the special lien and encumbrance against the property referred to in subsection (1) has been discharged, and shall register such certification where necessary, including:

(a) if the certificate issued under section 27 was registered pursuant to paragraph (3)(a), the reserve land register kept pursuant to section 21 of the *Indian Act*,

(b) if the certificate issued under section 27 was registered pursuant to paragraph (3)(b), the surrendered and designated lands register kept pursuant to section 55 of the *Indian Act*, and

(c) if the certificate issued under section 27 was listed or filed pursuant to paragraph (3)(c), the band land register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance referred to in subsection (1).

(6) No property subject to a special lien and encumbrance or any interest therein shall be sold, transferred or assigned, nor shall there be any further transaction in respect of such property, until the special lien and encumbrance has been discharged in accordance with subsection (5).

(6.1) Notwithstanding subsection (5), no sale, transfer, assignment or transfer of possession of property or any interest therein referred to in subsection (5) shall affect any right of distress or sale of the property under this by-law for the recovery of taxes.

(6.2) Where property or any interest therein is sold, transferred or assigned, the amount of the unpaid special lien and encumbrance constitutes a first charge on the proceeds of sale.

(7) The special lien and encumbrance is not lost or impaired by reason of any neglect or technical error or omission including, without limiting the generality of

the foregoing, by any neglect, error or omission of council, the surveyor of taxes, or any other person, or by taking or failing to take proceedings to recover the taxes due, or by tender or acceptance of partial payment of the taxes or, subject to subsection (4) in respect of priorities only, by way of registration.

Demand for Payment and Notice of Enforcement Proceedings

29.(1) In January following the year for which taxes are imposed, or so soon as is practical thereafter, the Surveyor of Taxes shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayers named in the taxation roll liable for payment of unpaid taxes. The list shall be submitted to the council who shall approve that notice be given to all persons named that collection proceedings may be taken against them for recovery of overdue taxes.

(2) Following receipt of the approval provided pursuant to subsection (1), the Surveyor of Taxes shall, by mail or personal delivery to the taxpayer's last known address, and in the form set out in Schedule V, serve a demand for payment and notice of pending enforcement proceedings on all persons whose names are on the approved list, and all persons who have an interest in the property in respect of which taxes have not been paid.

(3) Failure to give notice required by this section does not affect the validity of proceedings taken for the recovery of taxes under this by-law.

Distress: Seizure of Personal Property and Sale of Personal Property Seized by Distress

30.(1) If the taxes or any portion thereof remain unpaid, after the time provided by the demand for payment and notice of enforcement served pursuant to subsection 29(2), then proceedings by way of distress of personal property owned by a taxpayer indebted to the Penticton Indian Band for unpaid taxes and located on the Penticton Indian Band reserve lands, as set out in this section, may be taken by the surveyor of taxes.

(2) The surveyor of taxes may serve a notice of distress on the tax debtor, in the form set out in Schedule VI.

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the notice of distress, then the surveyor of taxes shall himself or by an agent, bailiff or sheriff effect a seizure by distress of the personal property generally described in the notice of distress referred to in subsection (2) and post a notice of the personal property which is seized pursuant to this section on the property in respect of which the tax debtor is an interest holder. The seized personal property shall then be in the possession of the band, as represented by the surveyor of taxes.

(4) So long as the taxes, or any portion thereof, remain outstanding, no personal property seized pursuant to subsection (3) which is located on reserve shall be removed therefrom, and any such removal shall be considered a trespass.

(5) If the surveyor of taxes seizes by distress the tax debtor's personal property pursuant to subsection (3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within 30 days after the date of such seizure challenging such, the personal property may be sold in accordance with this section and the tax debtor is estopped from denying the validity of the seizure and sale of such personal property.

(6) Upon the expiration of 30 days after a seizure by distress pursuant to subsection (3), if the outstanding taxes have not been paid in full, the personal property seized will be deemed to have been abandoned by the tax debtor and may be sold by public auction, the proceeds of which will be applied for payment of taxes.

(7) A notice of sale of personal property seized by distress in the form of Schedule VII to this by-law shall be published once in at least one newspaper, whether distributed free or by sale, of general local circulation no less than 7 days prior to the sale, and shall be posted on the property in respect of which the tax debtor is an interest holder.

(8) The sale of the personal property seized by distress shall be conducted at the time and place advertised pursuant to subsection (7), unless it is necessary to adjourn such sale. If an adjournment is necessary an additional notice shall be published in the manner provided by subsection (7).

(9) Any surplus resulting from the sale conducted pursuant to subsection (8), after deducting all liabilities of the tax debtor, including all reasonable costs and charges arising from the sale, shall be paid to the owner of the personal property seized. In the event that the surveyor of taxes is uncertain as to the person entitled to such surplus the surveyor of taxes shall pay such money into court by way of interpleader action.

(10) Any goods and chattels of any tax debtor that would be exempt from seizure under a writ of execution issued out of a superior court of the province of British Columbia are exempt from seizure under this section.

Cancellation of Proprietary Interest Held by Taxpayer

31.(1) Upon the expiration of 6 months after the time provided in the demand for payment and notice of enforcement proceedings served pursuant to subsection 29(2), the surveyor of taxes may request authorization from the council to issue a notice of cancellation of the tax debtor's interest in the reserve and upon receiving such authorization may issue a notice in the form of Schedule VII. Prior to giving such authorization the council shall obtain the consent of such other party as may be lawfully required.

(2) The surveyor of taxes shall mail a copy of the notice of cancellation referred to in subsection (1) to every place where the interest is registered.

(3) Where taxes with interest are not paid within 30 days of the mailing of the notice of cancellation, the tax debtor's interest in the reserve may be cancelled. The surveyor of taxes shall certify the cancellation in the form provided in Schedule IX. A certificate issued under this subsection shall:

- (a) if relating to an interest that was registered in the reserve land register kept pursuant to section 21 of the *Indian Act*, be registered therein,
- (b) if relating to an interest that was registered therein, be registered in the surrendered and designated lands register kept pursuant to section 55 of the *Indian Act*, and
- (c) if relating to an interest that was not registered in a register referred to in paragraph (a) or (b), be listed or filed in the band land register.

Sale of Improvements or Proprietary Interests

32.(1) The surveyor of taxes may, upon the expiration of six months following the service of the demand for payment and notice of enforcement proceedings pursuant to section 29(2) and upon receiving the authorization provided for in section 31(1), serve upon the tax debtor a notice of sale of improvements and disposition of interests on reserve, in the form of Schedule X.

(2) Upon the expiration of the time provided by the notice served pursuant to subsection and failure of the tax debtor to pay the outstanding taxes or commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the surveyor of taxes shall sell the improvements and dispose of the interest of the tax debtor in the reserve by public auction, or pursuant to subsection (4) by public tender.

(3) A notice of sale of improvements and disposition of interest in the reserve in the form of Schedule X shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the property in respect of which the tax debtor is an interest holder.

(4) If in the sole discretion of the surveyor of taxes, the sale of improvements and disposition of the interest in the reserve pursuant to subsection (2) would fairly and efficiently occur by sale by public tender, then the surveyor of taxes shall seek prior approval from the council to hold the sale and disposition by public tender. Upon granting such approval, the council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

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

(6) The sale of the improvements and disposition of the interest in the reserve by public tender approved by the council pursuant to subsection (4), shall be conducted in the manner provided by the council pursuant to that section.

(7) The surveyor of taxes, upon receiving the prior approval of the council, may at any sale and disposition conducted pursuant to subsections (2) or (4), set an upset price equal to the outstanding taxes with respect to that property, and that upset price shall be the lowest price for which the improvements may be sold and the interest in the reserve disposed.

(8) Where the surveyor of taxes sets an upset price pursuant to subsection (7), and there is no bid at the sale and disposition conducted pursuant to subsections (2) or (4) that is equal to or greater than the upset price, the band shall become the purchaser of the improvements and the holder of the tax debtor's interest in the reserve at the upset price.

(9) At any time within 6 months after the sale and disposition held pursuant to subsections (2) or (4), the tax debtor may redeem his improvements and interest in the reserve by paying to the surveyor of taxes the full amount of all taxes for which the improvements were sold and the interests disposed, together with all taxes which have subsequently fallen due.

(10) If upon the expiration of the redemption period provided by subsection (9), any amount of the taxes remains outstanding, the sale of the improvements and disposition of the interests shall be considered final and the purchaser shall obtain title to the improvements and to the tax debtor's interest in the reserve. The surveyor of taxes shall certify the sale in the form provided in Schedule XI. A certificate issued under this section shall:

- (a) if relating to an interest that was registered in the reserve land register kept pursuant to section 21 of the *Indian Act*, be registered therein,
- (b) if relating to an interest that was registered therein, be registered in the surrendered and designated lands register kept pursuant to section 55 of the *Indian Act*, and
- (c) if relating to an interest that was not registered in a register referred to in paragraph (a) or (b) be listed or filed in the band land register.

and shall be served on the tax debtor.

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

(12) Upon the filing of the certificate provided by subsection (10), any surplus moneys resulting from the sale and disposition conducted pursuant to

subsection (2) or (4), after deducting all outstanding taxes of the tax debtor, including all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor. In the event that the surveyor of taxes is uncertain as to the person entitled to such surplus the surveyor of taxes shall pay such money into court by way of interpleader action.

(13) Upon the filing of the certificate provided by subsection (10), any remaining debt of the tax debtor with respect to the property referred to in the certificate, including all costs and charges arising from the sale and disposition, shall be extinguished

(14) If, pursuant to subsections (8) and (10) the band has become the owner of the improvements and interest in the reserve, the surveyor of taxes may sell such within 90 days for not less than the upset price set pursuant to subsection (8).

Garnishment of Rent

33.(1) Where taxes are due on property occupied by a lessee whose landlord is liable for the taxes, the surveyor of taxes may, by registered mail, in the form set out in Schedule XII, give no less than 30 days' notice to the landlord that, on continued default of payment of taxes, the surveyor of taxes shall proceed with collection of rent under this section.

(2) Where a landlord fails to pay taxes in full within 30 days after the surveyor of taxes gives notice pursuant to subsection (1), the surveyor of taxes shall give the lessee notice in writing, in the form set out in Schedule XII, to pay to the band the rent otherwise due and owing as it becomes due, and from time to time, until the amount of the outstanding taxes are paid in full.

(3) A lessee may deduct from his rent any amounts paid by him or her to the band in response to a notice served pursuant to subsection (2).

Garnishment of Other Monies

34.(1) When the surveyor of taxes has reasonable knowledge that a person is, or will be, within 90 days, liable to make a payment to a tax debtor then the surveyor of taxes may serve a garnishee notice by registered mail or in person, in the form of Schedule XII, on that person requiring that those monies, in whole or in part, be paid to the band on account of the outstanding taxes of the tax debtor. The garnishee notice shall also be served on the tax debtor.

(2) Unless the taxes of the tax debtor have been paid, the recipient of a garnishment notice pursuant to subsection (1), shall pay the amount immediately, or, if the amount is not yet payable to the Tax debtor when the amount becomes payable, to the surveyor of taxes.

(3) Monies paid to the surveyor of taxes pursuant to subsection (2) shall be deposited into an interest bearing account and shall be paid against the tax debtor's

outstanding taxes, upon the expiration of 30 days from the receipt of such, unless the tax debtor has initiated court proceedings in a court of competent jurisdiction with respect to such payment.

Forfeiture of Property

35.(1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid until the end of December of the second year after the calendar year in which they were first imposed, the tax debtor's interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.

(2) The tax debtor's interest in the reserve shall not be forfeited under subsection (1) until the surveyor of taxes serves a notice of forfeiture pursuant to subsection (4) and in the form set out in Schedule XIII, on the tax debtor and on anyone else who may be in lawful possession of the property and the date on which the tax debtor's interest in the reserve forfeits shall be the 40th day after the date on which the notice was served.

(3) Prior to serving the notice of forfeiture pursuant to subsection (4), the surveyor of taxes shall obtain authorization from the council to proceed by forfeiture. The council shall obtain the consent of the minister or such other party as may be lawfully required, prior to giving the surveyor of taxes authority to serve a Notice of forfeiture.

(4) The notice of forfeiture shall state:

- (a) that the interest held by the tax debtor in the reserve is subject to forfeiture under this section,
- (b) the amount of all taxes, reasonable costs and fees that are due and payable to the date of the notice,
- (c) the date on which the interest in the reserve held by the tax debtor will forfeit,
- (d) the right to prevent forfeiture by payment under this section,
- (e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those rights of way, easements or other such third party interests which otherwise attach to the land or interest.

(5) The notice of forfeiture shall be given by mailing or delivering it to the person entitled to it at that person's last known address or to the address of that person which is specified in the records of the surveyor of taxes.

(6) Where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

- (a) includes all taxes then due and payable, and
- (b) is made before forfeiture occurs under this section.

(7) The surveyor of taxes shall certify, in the form set out in Schedule XIV that the interest in the reserve held by the tax debtor has been forfeited and such certification shall:

- (a) if relating to an interest that was registered therein, be registered in the reserve land register kept pursuant to section 21 of the *Indian Act*,
- (b) if relating to an interest that was registered therein, be registered in the surrendered and designated land register kept pursuant to section 55 of the *Indian Act*, and
- (c) if relating to an interest that was not registered in a register referred to in paragraph (a) or (b), be listed or filed in the band land register. Upon registration, the registrar shall take any and all steps necessary to remove the tax debtor's interest in the reserve.

Absconding Taxpayer

36.(1) Notwithstanding section 29, where the council considers it appropriate, it may authorize the surveyor of taxes to commence collection proceedings set out in sections 30, 31, 32 and 35 or abridge or dispense with the time periods required therein, at any time when the council believes, on reasonable grounds, that taxes will be uncollectible because of the actions or proposed actions of the tax debtor.

(2) Without limiting subsection (1), where the surveyor of taxes has reasonable grounds for believing that he assessed taxpayer is planning to remove any or all of his personal property from the reserve, dismantle or remove his improvements located on reserve, or take any other actions which will either preclude or substantively impair the collection of any outstanding taxes owing pursuant to this by-law, he shall apply to the council for authorization to immediately commence any of the collection proceedings set out in sections 30, 31, 32, and 35 and abridge or dispense with the time periods required therein.

(3) In the alternative to subsection (1), or upon the request of the council following the application provided by subsection (2), the surveyor of taxes may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

Discontinuance of Services

37.(1) Notwithstanding section 8, and in addition to the power contained in section 8, with the approval of the council, any services (including but not limited to water and sewer services) provided by the band or pursuant to any contract with the band, to any person who fails to comply with any provision of this by-law, including without limiting the generality of the foregoing any tax debtor, or to the

property in respect of which the person is an interest holder assessed pursuant to the assessment by-law, may be discontinued. A notice of discontinuance of services in the form of Schedule XV, shall be served upon the person, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days, upon which the person can appear before the council to show cause as to why the services should not be discontinued. Following the appearance before council, the council shall in its absolute discretion determine whether or not it shall discontinue the provision of any services. If council determines to discontinue the provision of any services, it may, as and when it deems appropriate, itself discontinue the provision of services and notify any other person providing services to the person or to the property pursuant to any contract with the band to discontinue the provision of services thereto.

(2) Neither the band, council, nor any councillor, employee, agent, contractor or subcontractor of the band shall be liable for any claims, losses, damages or expenses of any kind or nature whatsoever of or to any person, property or personal property, arising directly or indirectly from, in respect of or relating to, any discontinuance of the provision of any service pursuant to subsection (1).

Powers for Recovery of Taxes

38.(1) The powers conferred in this by-law for recovery of taxes may be exercised separately, concurrently or cumulatively.

(2) Without limiting the generality of subsection (1), discontinuance of services to any person pursuant to section 37 shall not limit or restrict the exercise of any power conferred in this by-law for recovery of taxes, and *vice versa*.

Statement of Taxes Paid or in Arrears

39. The surveyor of taxes shall give on written request, to a person making application, a written statement of the taxes, penalty and interest outstanding or a statement that no taxes are outstanding, as the case may be, at that date and may charge for a search and written statement:

- (a) where 3 or less taxation rolls folios are searched and for which a written statement is prepared as a result of a request, \$10.00 for each taxation roll folio searched, and
- (b) where more than 3 taxation roll folios are searched and for which a written statement is prepared as a result of a request, the amount resulting by multiplying \$45.00 per hour by the number of hours taken to perform the search and prepare the written Statement, but not less than \$30.00 in respect of any request.

PART 7**ADMINISTRATION OF BY-LAW****Staff Appointments**

40.(1) The council shall appoint a surveyor of taxes, and the Surveyor of Taxes may appoint such staff as are considered necessary for the proper administration of this by-law.

Duty of Surveyor of Taxes

41. The surveyor of taxes appointed under this by-law shall:

(a) perform the duties required of the surveyor of taxes under this by-law, the assessment by-law and any other by-law in respect of the assessment or taxation of land or improvements, or both, and

(b) perform such other duties as may be required to effectively implement and administer this by-law and other by-laws of the band, when so directed by council.

42. (Empty)

Cancellation of Taxes

43. If taxes become delinquent and there is no property on which they may be levied, or there is no personal property which can be distrained for them, or in default of sufficient distress, or are otherwise uncollectable, the surveyor of taxes shall forward to the council a statement giving a detailed list of all taxes on the books which the surveyor of taxes considers uncollectable, showing the efforts that have been made to recover the taxes, and that there are no property or effects, that the property or effects are insufficient for the recovery of the taxes or that the person assessed has left the jurisdiction, and the surveyor of taxes, if instructed by the council, shall cause the taxes to be cancelled on the books.

Administrative Procedures

44. The council may, by band council resolution, establish such administrative procedures, subject to the provisions of this by-law and the *Indian Act*, as may be required to carry out the provisions of this by-law effectively.

PART 8**GENERAL****Applies Within Reserve**

45. This by-law applies with respect to all property within the reserve.

Assessment By-law

46. The surveyor of taxes shall do those things required of the surveyor of taxes under the assessment by-law.

Schedules

47. The following schedules are attached to and constitute part of this by-law:

Schedule I	Interest on Prepaid Tax (Sec. 11)
Schedule II	Property Classes within Each Taxation District (Sec. 18.1 (1))
Schedule III	Costs Payable by a Taxpayer Arising from Enforcement Proceedings (Sec. 25)
Schedule IV	Certification of Debt Owning by the Taxpayer (Sec. 27)
Schedule V	Demand for Payment and Notice of Enforcement proceedings (Sec. 29.2)
Schedule VI	Notice of Distress (Sec. 30(2))
Schedule VII	Notice of Sale of Goods Seized by Distress (Sec. 30(7))
Schedule VIII	Notice of Cancellation of Interest in the Reserve (Sec. 31(1))
Schedule IX	Certification of Cancellation of Lease (Sec. 31(3))
Schedule X	Notice of Sale of Improvements and Disposition of Interest in Reserve (Sec. 32(1); (2))
Schedule XI	Certification of Sale and Disposition of Interest on Reserve (Sec. 32(10))
Schedule XII	Garnishee Notice (Sec. 33(1); 33(2) and 34(1))
Schedule XIII	Notice of Forfeiture (Sec. 35(2))
Schedule XIV	Certification of Forfeiture (Sec. 36(7))
Schedule XV	Notice of Discontinuance of Services (Sec. 38)
Schedule XVI	Taxation Rolls and Taxation Notices (Sec. 19(2))
Schedule XVII	Notice of Hearing (Sec. 60(1)(c))

Council May Extend Time

48. The council may from time to time by band council resolution extend the time for a maximum of sixty (60) days or within which anything is required to be done under this by-law and anything done by or within such extended time is as valid as if it had been done within the time otherwise provided for in this by-law.

Procedural Irregularities

49.(1) Provided that there has been substantial compliance with the provisions of this by-law by the council, by the surveyor of taxes, by any other person appointed to carry out this by-law, a procedural irregularity, technical failure to carry out a

provision of this by-law, or an insubstantial failure to comply with a requirement of this by-law, by the council, by the surveyor of taxes, by any other person appointed to carry out this by-law, or by a person required to pay taxes under this by-law, shall not, of itself, provide sufficient grounds to invalidate any matter or thing required to be made, performed or done by the council, by the surveyor of taxes, by any other person appointed to carry out this by-law, or the requirement of a person to pay taxes under this by-law.

(2) Without limiting the generality of subsection (1), nothing under this by-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this by-law be affected by:

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

Limitation On Return Of Money

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

(2) Nothing in subsection (1) shall relieve the band from any obligation under section 24, to refund to a taxpayer the tax or excess tax paid by him, or any interest imposed or paid on the tax or arrears, as provided in section 24.

Amendments

51. Any section of this by-law or Schedule to this by-law may be amended by a by-law adopted by the council and approved by the minister in accordance with appropriate section or sections of the *Indian Act*.

Tense

52. Where a provision in this by-law or Schedule to this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present tense, future tense or the past tense.

Interpretation

53.(1) this by-law, including the Schedules to 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 objects.

(2) Where a liability for tax or taxes arose under one or more former by-laws which has been superseded and replaced by this by-law, the provisions of the *Interpretation Act*, RSBC, 1996, c.238 apply, and without restricting the generality of this provision:

- (a) every person appointed under the former by-law or by-laws continues to act as if appointed under this by-law until replaced or appointed under this by-law;
- (b) all forms or things made or used under the former by-law or by-laws may be continued under this by-law to the extent possible;
- (c) any and all procedures established by this by-law shall be applicable and followed for the recovery or enforcement of tax, taxes, fines, penalties, interest, cancellations or forfeiture imposed under the former by-law or by-laws;
- (d) if any penalty or interest rate is increased or decreased under this by-law, then the increased or decreased penalty or interest rate shall apply from the date that this by-law came into effect.

Head Notes

54. Head notes, marginal notes and provision headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

Notices

55.(1) Except where otherwise specifically provided in this by-law, where any notice, notification, demand, statement or direction is required or permitted to be served, delivered or given under this by-law, such notice, notification, demand, statement or direction shall be sufficient if mailed by registered mail, postage prepaid, or delivered personally to:

- (a) the address of the person set forth in the assessment roll, or
- (b) such other address of which the surveyor of taxes has received notice.

(2) Any notice, notification, demand, statement or direction shall be conclusively deemed to have been served, delivered, given or received on the fifth business day following the mailing thereof.

Severance of Sections

56. 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.

Use of Forms and Words

57. In this by-law:

- (a) words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits a person as defined in the assessment by-law,
- (b) words in the singular include the plural, and words in the plural include the singular, and
- (c) where a word or expression is defined, other parts of speech, and grammatical forms of the same word or expression have corresponding meanings.

Coming Into Force

58. This by-law shall come into full force and effect upon approval by the minister.

PART 9

SERVICE AND LOCAL IMPROVEMENT CHARGES

Authority to Impose Charges

59.(1) Penticton Indian Band may by by-law impose charges applicable to any part of the Penticton Indian Band Reserve for any of the following local improvements:

- (a) opening, widening, straightening, extending, grading, leveling, diverting or paving a road;
- (b) constructing a sidewalk, street lighting, foot crossing, curbing bridge, culvert or embankment forming part of a street or constructing a system of storm drainage;
- (c) making, deepening, enlarging, or lengthening a common sewer or water system;
- (d) making sewer or water service connections to the road line on land abutting the main;
- (e) constructing, a conduit for wires or pipes along or under a road;
- (f) reconstructing, replacing or repairing of any items listed in paragraphs (a) to (e) above; and
- (g) such other projects for maintenance, improvement or repair of properties within the area as Penticton Indian Band may determine to be necessary or beneficial.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Penticton Indian Band held at the Penticton Indian Band Administration Office, Penticton, British Columbia, this [19th] day [June] , 2007.

[Stewart Phillip]

Grand Chief Stewart Phillip

[Chad Eneas]

Councillor Chad Eneas

[Naomi Gabriel]

Councillor Naomi Gabriel

[Jonathon Kruger]

Councillor Jonathon Kruger

[Anna Tonasket]

Councillor Anna Tonasket

[K. Joan Gabriel]

Councillor K. Joan Gabriel

Councillor Kristine Jack

[Timothy Lezard]

Councillor Timothy Lezard

[Inez Pierre]

Councillor Inez Pierre

SCHEDULE I

(Section 11)

INTEREST ON PREPAID TAX**Prepayment**

1.(1) The surveyor of taxes is authorized to receive prepayments on behalf of a taxpayer to be applied to the taxes levied under this by-law on the property of the taxpayer.

(2) Where property of a taxpayer is recorded on more than one parcel in the taxation roll, a separate deposit may be made under subsection (1) in respect of each parcel.

Minimum prepayment

2. The minimum amount that may be received under section 1 as a deposit is \$50.00.

Interest

3. Interest on money deposited under section 1 shall be paid to the taxpayer, by way of a credit to the taxpayer's account. Such interest shall commence on the 1st day of the calendar month following the month in which the deposit was made, at a rate which shall be set for each quarter at 3.5% below the prime lending rate on Canadian dollar commercial loans in Canada made to the prime risk commercial customers by the principal banker to the band as that rate stood on the 15th day of the month immediately preceding that period.

Further limit on prepayment

4. A deposit shall not be accepted under section 1 respecting a property if the resulting total, as of June 30 of that year, for all deposits and interest earned on those deposits in respect of the property would exceed the amount of the property taxes on that property under this by-law in the immediately preceding year.

SCHEDULE II

(Section 18.1)

PROPERTY CLASSES WITHIN EACH TAXATION DISTRICT

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Taxation District	The whole of the reserve lands of the Penticton Indian Band	<ol style="list-style-type: none"> 1. Residential 2. Utilities 3. Unmanaged Forest Land 4. Major Industry 5. Light Industry 6. Business & Other 7. Managed Forest Land 8. Recreational Property/ Non-Profit Organization 9. Farm 	as established by by-law for each property class

SCHEDULE III

(Section 25)

**COSTS PAYABLE BY A TAXPAYER
ARISING FROM ENFORCEMENT PROCEEDINGS**

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

SCHEDULE IV

(Section 40)

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT TO THE *Penticton Indian Band Property Taxation By-law*, I, _____, Surveyor of Taxes of the Penticton Indian Band, certify that \$_____ is the amount of the outstanding taxes which is due and owing by _____ (Taxpayer) with respect to (Description of Property/ Interest in the Reserve).

The amount due and owing includes all taxes, penalties, and other costs imposed under section 25 of the *Penticton Indian Band Property Taxation By-law* as of the date of issuance of this certificate.

Attached hereto is a copy of that part of the taxation roll of the Penticton Indian Band that references the property taxes which are due and payable with respect to this property.

DATED the _____ day of _____, 20__.

Surveyor of Taxes

SCHEDULE V

(Section 41(2))

**DEMAND FOR PAYMENT AND NOTICE OF
ENFORCEMENT PROCEEDINGS**

TO: _____

ADDRESS: _____

RE: _____

(Description of property)

The payment date prescribed by the Taxation Notice served on you with respect to the above-noted property has now expired. The Penticton Indian Band **HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL** of the following debt which is due and owing:

TOTAL OUTSTANDING TAX DEBT:

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

The *Penticton Indian Band Property Taxation By-law* contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including personal property located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Surveyor of Taxes are set out in the *Penticton Indian Band Property Taxation By-law*. A copy of the By-law is available for your review from the Surveyor of Taxes upon request.

DATED AT _____ this _____ day of _____, 20__.

Surveyor of Taxes

SCHEDULE VI

(Section 42(2))

NOTICE OF DISTRESS

TO: _____

ADDRESS: _____

RE: _____
(Description of Property)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above noted property, being \$ _____, on or before the expiration of 7(seven) days after the date of this notice will result in the Surveyor of Taxes, pursuant to section 30(3) of the *Penticton Indian Band Property Taxation By-law*, seizing by distress the personal property generally described as follows:

(a general description of the personal property which are located on the property of which the taxpayer is an interest holder)

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the 7(seven) days set out above, will result in a copy of this notice being posted at the locations on reserve where the personal property are or will be located and will result in the seizure of such personal property, which will be held in the possession of the Surveyor of Taxes, at your cost, such cost being added to the amount of the taxes outstanding, until the tax debt is paid.

AND FURTHER TAKE NOTICE that pursuant to section 30(5) of the *Penticton Indian Band Property Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 30 (thirty) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such personal property.

AND FURTHER TAKE NOTICE THAT upon the expiration of 30 (thirty) days after the personal property has been seized and the failure to pay the outstanding tax debt or commence court proceedings set above you will be deemed to have abandoned the personal property seized and the Surveyor of Taxes may authorize that the personal property will be sold by public auction. A copy of the Notice of Sale of Personal Property seized by Distress will be posted on your property located on reserve and will be published once in one or more newspapers of general local circulation, whether distributed free or by sale, at least 7 (seven) days before the date of sale.

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE VII

(Section 43(7))

**A NOTICE OF SALE OF PERSONAL PROPERTY
SEIZED BY DISTRESS**

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Penticton Indian Band will occur on _____ 20__ at _____ o'clock at _____ (Location) on the Reserve.

At the above-noted sale, the following personal property, seized by Distress pursuant to section 30 of the *Penticton Indian Property Taxation By-law*, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

GENERAL DESCRIPTION OF THE PERSONAL PROPERTY

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE VIII

(Section 44(1))

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

TO: _____

ADDRESS: _____

RE: _____

(Description of Property)

(Interest on Reserve)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$_____ with respect to the above-noted property will result in the cancellation of your interest in such property on the Reserve, 30 (thirty) days from the date of the notice.

Upon the cancellation of such interest you will be required to immediately vacate the Reserve, and any rights or interests which you acquired in the property will cease to exist.

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE IX

(Section 31(3))

CERTIFICATION OF CANCELLATION OF LEASE

RE:

(Description of Property)

(Interest on Reserve)

I, _____, Surveyor of Taxes for the Penticton Indian Band, hereby certify that the above-mentioned interest on the Penticton Indian Band Reserve has been cancelled or terminated pursuant to Section 31(3) of the *Penticton Indian Band Property Taxation By-law* as a result of the failure of _____ to pay the outstanding tax debt which was due and payable.

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE X

(Section 32(1) and 32(3))

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF INTEREST IN THE RESERVE

TO: _____

ADDRESS: _____

RE: _____
(Description of Property)

(Interest on Reserve)

(Description of Improvements)

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

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

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

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE XI

(Section 32(10))

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON RESERVE

RE: _____
(Description of Interest on Reserve)

(Description of Improvements)

I, _____, Surveyor of Taxes of the Penticton Indian Band, hereby certify that resulting from the failure of to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction (or Tender) pursuant to Sections 32(2), 32(4) (for Public Tender) and 32(10) of the *Penticton Indian Band Property Taxation By-law*. The following person shall, pursuant to section 32(11) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

NAME AND ADDRESS OF PURCHASER AT SALE

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE XII

(Section 33(1), 33(2) and 34(1))

GARNISHEE NOTICE

TO: _____

ADDRESS: _____

RE: _____
(Outstanding Tax debt)

(Name of Tax Debtor)

(Description of Property)

TAKE NOTICE THAT the above-noted Tax Debtor has failed to pay the outstanding tax debt due and owing the Penticton Indian Band. Pursuant to the *Penticton Indian Band Property Taxation By-law*, the Surveyor of Taxes may require the payment of monies which are payable to the Tax Debtor on Reserve to be paid to the Band, as such become due from time to time, until the outstanding tax debt is paid in full.

YOU ARE HEREBY REQUIRED TO pay to the Surveyor of Taxes at the Penticton Indian Band Taxation Administration Office, on account of the Tax Debtor’s outstanding tax debt, the monies which are either immediately payable or, as and when they become payable, from you to the Tax Debtor.

AND FURTHER TAKE NOTICE THAT this requirement will not be withdrawn unless the Tax Debtor settles the outstanding tax debt by payment in full and notice of such settlement is provided to you by the Penticton Indian Band. This notice is applicable to all such payments to be made by you to the Tax Debtor until the outstanding tax debt is paid.

AND FURTHER TAKE NOTICE THAT the monies paid will be deposited into an interest bearing account and shall be paid out to the Band upon the expiration of 30 (thirty) days from the receipt of the monies, unless the Tax Debtor has served the Band with notice that court proceedings have been taken in respect of the garnishment. If court proceedings are taken, the Surveyor of Taxes shall not pay the money out to the Band until there has been a judgment of the Court.

Surveyor of Taxes shall not pay the money out to the Band until there has been a judgment of the Court.

DATED AT _____ this _____ day of _____, 20__.

Surveyor of Taxes

SCHEDULE XIII

(Section 35(2))

NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____

RE: _____
(Description of Property)

(Interest in the Reserve)

TAKE NOTICE THAT taxes imposed by the *Penticton Indian Band's Property Taxation By-law* for the above-noted property in the year(s) _____, _____, have been outstanding for two (2) years and pursuant to Section 35, the above-noted interest on the Reserve is now subject to forfeiture.

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

ITEMIZED STATEMENT OF ALL TAXES, INCLUDING INTEREST, PENALTIES, COSTS ETC.

AND FURTHER TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the 40th (fortieth) day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Penticton Indian Band. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

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

- (i) includes all taxes then due and payable, and
- (ii) is made before forfeiture occurs under this section.

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE XIV

(Section 41(7))

CERTIFICATION OF FORFEITURE

RE:

(Description of Property)

(Interest on Reserve)

I, _____ Surveyor of Taxes for the Penticton Indian Band, hereby certify that resulting from the failure of (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the Reserve, such interest has been forfeited to the Penticton Indian Band pursuant to Section 35 of the *Penticton Indian Band Property Taxation By-law*.

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE XV

(Section 42)

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

RE: _____

(Description of Property)

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

LIST SERVICES TO BE DISCONTINUED

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for _____, 20__ at ____ o'clock, at _____ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE XVI

(Section 19(2))

TAXATION ROLLS AND TAXATION NOTICES

1. A taxation roll may be prepared in microfiche, paper form or electronic form.
2. A taxation roll may contain the following particulars in respect of each property contained in the assessment roll for the taxation year:
 - (a) a short description of the property,
 - (b) the name and last known address of each person assessed in respect of the property,
 - (c) the classification of:
 - (i) the land, and
 - (ii) the improvements,set out in the assessment roll for the taxation year,
 - (d) the actual value by classification of:
 - (i) the land, and
 - (ii) the improvements,set out in the assessment roll for the taxation year,
 - (e) the total assessed values for:
 - (i) general purposes, and
 - (ii) other than general purposes,set out in the assessment roll for the taxation year,
 - (f) the total assessed value of exemptions, if any, from taxation for:
 - (i) general purposes, and
 - (ii) other than general purposes,set out in the assessment roll for the taxation year,
 - (g) the total assessed value of exemptions, if any from taxation for:
 - (i) general purposes, and
 - (ii) other than general purposes,set out in the assessment roll for the taxation year,

- (h) the total net taxable value for:
 - (i) general purposes and
 - (ii) other than general purposes,
- (i) the tax rate or rates applicable to the property,
- (j) the total amount of taxes levied on the property for the current taxation year,
- (k) any amount set forth in a previous taxation roll in respect of the property that remains unpaid, and any penalty or accrued interest on the amount and the penalty,
- (l) the amount of any tax for the current taxation year, other than taxes placed on the taxation roll for collection,
- (m) the total amount required to be paid in respect of the property, and
- (n) such further or other information as may be prescribed from time to time by council by band council resolution.

**ST. MARY’S INDIAN BAND
RATES BY-LAW 2007-YR15**

[Effective January 16, 2008]

SCHEDULE “A”

Prescribed Tax Rates
For the Taxation Year 2007

Class of Property	Tax Rates
1. Residential	10.8036
2. Utilities	70.2820
5. Light Industry	39.2002
6. Business/Other	30.5875
8. Recreation/Non-Profit	18.2752
9. Farm	18.7253

BE IT KNOWN that this By-law titled *Rates By-law 2007-Yr15* which forms part of the *Taxation By-law* passed by the Chief and Council of the St. Mary’s Indian Band, and approved by the Minister on March 9, 1992, that being a By-law, to establish by By-law, a system on the reserve lands of the St. Mary’s Indian Band 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 *Rates By-law 2007-Yr15* by the Chief and Council of the St. Mary’s Indian Band.

APPROVED and PASSED by the St. Mary’s Indian Band Council this [22nd] day of [November], 2007.

A quorum for this Indian Band consists of three (3) Council Members.

[Sophie Pierre]

Chief Sophie Pierre

[Agnes McCoy]

Councillor Agnes McCoy

[Jim Whitehead]

Councillor Jim Whitehead

[Joe Pierre]

Councillor Joe Pierre

[Remus Clement]

Councillor Remus Clement

ST. MARY'S INDIAN BAND
TAXATION AMENDMENT BY-LAW NO. 1, 2007

[Effective January 16, 2008]

THE COUNCIL OF THE ST. MARY'S INDIAN BAND DO HEREBY RESOLVE:

WHEREAS:

A. It is the practice of the Band Council of the St. Mary's Indian Band to enact by-laws annually, establishing rates of taxation to be applied to the assessed value of interests in land in its reserves;

B. It is an objective of the taxation conducted under the provisions of the *St. Mary's Indian Band Taxation By-law* to ensure certainty and fairness for the taxpayers on the Band's reserves and for the Band;

C. The Band Council of the St. Mary's Indian Band wishes to amend the *Taxation By-law* to ensure that the objectives set out in Recitals A and B is given effect for the 2007 taxation year.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of amending certain provisions of the *St. Mary's Indian Band Taxation By-law* for the 2007 taxation year as hereinafter provided.

1. This by-law may be cited as the *St. Mary's Indian Band Taxation Amendment By-law No. 1, 2007*.

2. The *St. Mary's Indian Band Taxation By-law* is amended as follows:

(a) By amending section 10(1) to read:

For the 2007 calendar year, taxes levied in a taxation notice mailed under section 30(2), are due and payable at the location specified in the taxation notice before 4:00 p.m. on the first business day following January 2, 2008 and shall be deemed to have been imposed on and from the 2nd day of July of the calendar year.

(b) By amending section 10(2) to read:

If a portion of the taxes referred to in subsection (a) remains unpaid at 4:00 p.m. on the first business day following January 2, 2008 and remains unpaid on January 31, 2008, there shall be added to them, a penalty as provided in section 10(2) of the *Property Taxation By-law*.

(c) By amending section 10(3) to read:

If a portion of the taxes referred to in subsection (a), including penalties, remains unpaid on June 30, 2008, they are deemed delinquent on that day, and

after that day shall bear interest at the rate of ten percent (10%) until actually paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if it had originally formed part of the taxes.

THIS AMENDMENT BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [6th] day of [December], 2007.

A quorum for this Indian Band consists of three (3) Council Members.

Chief Sophie Pierre

Councillor Agnes McCoy

[Joe Pierre]

Councillor Joe Pierre

[Jim Whitehead]

Councillor Jim Whitehead

[Remus Clement]

Councillor Remus Clement

**UPPER SIMILKAMEEN INDIAN BAND
2007 RATES BY-LAW
BY-LAW NO. 07-01**

[Effective January 16, 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 arising out of or ancillary to such a 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) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited as the *Upper Similkameen Indian Band 2007 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 *2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 20th day of November, 2007.

A quorum of the Upper Similkameen Indian Band Council consists of 2 Council Members

[Richard Holmes]

Chief Richard Holmes

[Miranda Squakin]

Councillor Miranda Squakin

[Carmeletta Holmes]

Councillor Carmeletta Holmes

SCHEDULE “A”

The Council of the Upper Similkameen Indian Band hereby adopts the following Taxation Rates for the 2007 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	7.1097	5.5040
Class 2 - Utilities	32.0153	25.2176
Class 3 - Unmanaged Forest Land	0.0000	0.0000
Class 4 - Major Industry	29.8320	23.2285
Class 5 - Light Industry	23.7282	17.1247
Class 6 - Business and Other	20.2785	15.5201
Class 7 - Managed Forest Land	13.7367	7.9101
Class 8 - Recreational	8.6988	6.7566
Class 9 - Farm	10.9988	9.0566

**WESTBANK FIRST NATION
EXPENDITURE BY-LAW ANNUAL BUDGET 2008
BY-LAW NO. 08-TX-01**

[Effective June 12, 2008]

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 2008*.

1. That the following Schedule Expenditure By-law Annual Budget 2008 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 5th day of May , 2008.

[Robert Louie]

Chief Robert Louie

Councillor Brian Eli

[Michael De Guevara]

Councillor Michael De Guevara

Councillor Larry Derrickson

[Loretta Swite]

Councillor Loretta Swite

WESTBANK FIRST NATION – TAXATION**FINAL BUDGET 2008**

REVENUE	2008
Taxation Revenue	-7,858,792
Penalties & Interest	-50,000
Interest Earned on Bank Operating	-65,000
Misc. Revenue	-25,915
<i>Local Improvement Charge By-law 05-TX-03</i>	-120,000
EXPENSES	
WFN Home Owner Grants	1,200,000
General Government Services:	
Board of Review	20,700
LGS administration	362,090
	181,155
WFN General Administration	627,081
Legislative	313,424
Intergovernmental	451,108
Advisory Council	58,700
Community Services	10,000
Allowance for taxes in dispute	40,000
Total General Government Services	
Protective Services	
Westside Fire Protection	749,855
By-law Enforcement	97,122
By-law Development	30,600
Residential Tenancy	77,451
Total Protective Services	
Recreation Services	
Parks & Recreation	385,434
Total Recreation Services	
Collections for other Governments	
BCAA	106,898
Municipal Service Agrmt	744,330
Total Collections for other Governments	
Community Development Services	
Engineering	25,500
Tangible Asset Management System	25,000
Community Planning	416,815

Maintenance Services	401,444
Library Services	20,000
Total Community Development Services	
Fiscal Services	
Capital Projects Fund (Gallaghers Canyon)	10,000
Stabilization Fund (Cap Bylw)	0
Contingency Fund Withdrawal	0
Capital Projects Fund	785,000
Contingency Fund	785,000
Capital Projects Fund (LIC By-law 05-TX-03)	120,000
Total Fiscal Services	
Environmental Health Services:	
Environmental Health & Emergency	75,000
Total Environmental Health Services	
Total Budgeted Tax Expenditures	7,858,792

WESTBANK FIRST NATION – TAXATION

Provisional Tax Rates 2008

	Rate 2008	Residential Class 1	Utilities Class 2	Light Industry Class 5	Business Class 6	Recreation Class 8	Farm Class 9
Class 1 Residential	6.3504	0.9697	5.1393	3.6120	2.9594	1.5515	0.9697
Class 2 Utilities	33.6571	1.5542	8.2372	5.7893	4.7434	2.4867	1.5542
Class 5 Light Industry	23.6552	0.7717	4.0901	2.8747	2.3553	1.2348	0.7717
Class 6 Business/Other	19,3814	0.3115	1.6507	1.1602	0.9506	0.4983	0.3115
Class 8 Recreation/Non-Profit	10.1606	0.6878	3.6456	2.5622	2.0992	1.1005	0.6878
Class 9 Farm Classification	6.3504	0.7182	3.8063	2.6752	2.1919	1.1491	0.7182
Sewer Parcel Fee	\$20.50	1.2767	6.7667	4.7558	3.8966	2.0428	1.2767
Budget		0.0606	0.3212	0.2258	0.1850	0.0970	0.0606
WFN Home Owner Grants	1,200,000	0.9697	5.1393	3.6120	2.9594	1.5515	0.9697
General Government Services	1,923,343	1.5542	8.2372	5.7893	4.7434	2.4867	1.5542
Protective Services	955,028	0.7717	4.0901	2.8747	2.3553	1.2348	0.7717
Recreation Services	385,434	0.3115	1.6507	1.1602	0.9506	0.4983	0.3115
Collectors for other Governments	851,228	0.6878	3.6456	2.5622	2.0992	1.1005	0.6878
Transportation and Engineering Services	888,759	0.7182	3.8063	2.6752	2.1919	1.1491	0.7182
Fiscal Services	1,580,000	1.2767	6.7667	4.7558	3.8966	2.0428	1.2767
Environmental Health Services	75,000	0.0606	0.3212	0.2258	0.1850	0.0970	0.0606
	7,858,792	6.3504	33.6571	23.6552	19.3815	10.1607	6.3504

WESTBANK FIRST NATION
I.R. NO. 10 CAMPBELL ROAD INTERCHANGE DRAINAGE PROJECT
CAPITAL EXPENDITURE BY-LAW NO. 07-TX-04

[Effective January 16, 2008]

To authorize the expenditure of a maximum of Three Hundred Forty Six Thousand Dollars (\$346,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing Campbell Road Interchange drainage project within the Tsinstikeptum Indian Reserve No.10.

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 the Band members to advance funds to complete the IR No.10 highway drainage system (the "I.R. No.10 Campbell Road Interchange Drainage Project").

E. Westbank First Nation has estimated the total cost of construction of the IR No.10 Campbell Road Interchange Drainage Project to be not more than \$346,000.00 as outlined in Schedule "A" to this by-law.

NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *I.R. No. 10 Campbell Road Interchange Drainage Project Capital Expenditure By-law No. 07-TX-04*.

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the members of Westbank First Nation to construct the IR No. 10 Campbell Road Interchange Drainage Project as summarized in schedule "A" to this by-law.

3. Westbank First Nation hereby approves the expenditure of not more than Three Hundred Forty Six Thousand (\$346,000.00) Dollars from the Cumulative Fund for the purposes of designing and constructing the IR No. 10 Campbell Road Interchange Drainage 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 IR No. 10 Campbell Road Interchange Drainage Project.

5. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to engage consultants, enter into such private sector partnerships, and carry out negotiations with authorities as deemed appropriate and as may be required for or in connection with the construction of the IR No. 10 Campbell Road Interchange Drainage Project.

6. Any of the Project Funds not expended on the IR No. 10 Campbell Road Interchange Drainage Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No. 10 Campbell Road Interchange Drainage Project.

EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED: that this By-law entitled *Westbank First Nation IR No. 10 Campbell Road Interchange Drainage Project Capital Expenditure By-law 07-TX-04* is hereby:

Read for the first time by Council of Westbank First Nation at a duly convened meeting held on the 15th day of October 2007.

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 29th day of October 2007.

[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”

IR No. 10 Campbell Road Interchange Drainage Project

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Construction	\$346,000.00	2007
<u>TOTAL</u>	<u>\$346,000.00</u>	

WESTBANK FIRST NATION
I.R. NO. 10 WATER RESERVOIR EXPANSION PROJECT
CAPITAL EXPENDITURE BY-LAW NO. 07-TX-03

[Effective January 16, 2008]

To authorize the expenditure of a maximum of Three Million Nine Hundred Thousand Dollars (\$3,900,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing a water reservoir expansion project within the Tsinstikeptum Indian Reserve No.10.

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 the Band members to advance funds to complete the IR No. 10 water storage system (the "I.R. No. 10 Water Reservoir Expansion Project").

E. Westbank First Nation has estimated the total cost of construction of the IR No. 10 Water Reservoir Expansion Project to be not more than \$3,900,000 as outlined in Schedule "A" to this by-law.

NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *I.R. No. 10 Water Reservoir Expansion Project Capital Expenditure By-law No. 07-TX-03*.

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the members of Westbank First Nation to construct the IR No. 10 Water Reservoir Expansion Project as summarized in schedule "A" to this by-law.

3. Westbank First Nation hereby approves the expenditure of not more than Three Million Nine Hundred Thousand (\$3,900,000.00) Dollars from the Cumulative Fund for the purposes of designing and constructing the IR No. 10 Water Reservoir Expansion 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 IR No. 10 Water Reservoir Expansion Project.

5. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to engage consultants, enter into such private sector partnerships, and carry out negotiations with authorities as deemed appropriate and as may be required for or in connection with the construction of the IR No. 10 Water Reservoir Expansion Project.

6. Any of the Project Funds not expended on the IR No. 10 Water Reservoir Expansion Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No. 10 Water Reservoir Expansion Project.

EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED: that this By-law entitled *Westbank First Nation IR No. 10 Water Reservoir Expansion Project 07-TX-03* is hereby:

Read for the first time by Council of Westbank First Nation at a duly convened meeting held on the 15th of October, 2007.

Exempt from second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 29th day of October 2007.

[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"

IR No.10 Water Reservoir Expansion Project

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage II – Feasibility & Predesign	\$ 50,000.00	2007 to 2008
Stage III – Design	\$ 125,000.00	2008
Stage IV – Construction and Contingency	\$ 2,925,000.00	2008
Stage V – Booster Station	800,000.00	2008
TOTAL	\$ 3,900,000.00	

WESTBANK FIRST NATION
TAX RATE SCHEDULE AMENDING BY-LAW 2008
BY-LAW NO. 08-TX-02

[Effective June 12, 2008]

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 2008*.

1. That the following Schedule II - Tax Rate Schedule 2008 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 [5th] day of [May], 2008

[Robert Louie]

Chief Robert Louie

Councillor Brian Eli

Councillor Larry Derrickson

[Michael De Guevara]

[Loretta Swite]

Councillor Michael De Guevara

Councillor Loretta Swite

2008 TAX RATE SCHEDULE

By-law No. 08-TX-02
For the Taxation Year 2008

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 2008
Taxation District	The reserve lands of the Westbank First Nation.	1. Residential	6.3504
Westbank First Nation.		2. Utilities	33.6571
	IR#9 and IR#10	3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	23.6552
		6. Business & Other	19.3814
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	10.1606
		9. Farm	6.3504

OPASKWAYAK CREE NATION
OCN ANNUAL TAX RATE BY-LAW NO. 1, 2008

[Effective June 6, 2008]

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 2008 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, 2008*.

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 [10th] day of [March] , 2008.

A quorum of council consists of 5 OCN councillors.

[Glen Ross]

Chief

[Edwin Jebb]

Councillor

[Stanley Head]

Councillor

[Bernice Genaille]

Councillor

[Gary Cook]

Councillor

[Clarence Constant]

Councillor

[Karen Innes]

Councillor

[Kerry Bignell]

Councillor

[J.P. Martin]

Councillor

[Omar Constant]

Councillor Omar Constant

[Garth Flett]

Councillor

INNU TAKUAIKAN UASHAT MAK MANI-UTENAM
RÈGLEMENT ADMINISTRATIF
SUR LES TAUX ANNUELS DE TAXES FONCIÈRES
NUMÉRO 2, 2008

[Entrée en vigueur le 12 mai 2008]

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 : [Marcel St-Onge]

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) et 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 2008, les taux de taxes foncières suivants, nommément pour chaque class 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, 2008*;

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

[Raymond Jourdain]

Conseiller

[Tommy Volland]

Conseiller

[Rejean Ambroise]

Conseiller

[Ronald Fontaine]

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 2008
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	1.48
		2. Services publics	3.33
		3. Terrains non-aménagés	1.48
		4. Industries principales	3.25
		5. Industries légères	3.33
		6. Entreprises	3.33
		7. Terrains aménagés	1.48
		8. Loisirs et but non-lucratif	1.48
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	1.40
		2. Services publics	2.14
		3. Terrains non-aménagés	1.40
		4. Industries principales	2.11
		5. Industries légères	2.14
		6. Entreprises	2.14
		7. Terrains aménagés	1.40
		8. Loisirs et but non-lucratif	1.40

NATION HURONNE-WENDAT
RÈGLEMENT ADMINISTRATIF 2007-04 CONCERNANT LES
PERMIS D'EXPLOITATION SUR LA RESERVE DE WENDAKE ET LA
CRÉATION D'UN FONDS VISANT LE DÉVELOPPEMENT LOCAL

[Entrée en vigueur le 8 février 2008]

ATTENDU QUE les dispositions suivantes de la *Loi sur les Indiens* habilite le Conseil à adopter un règlement :

83.(1) Sans préjudice des pouvoirs que confère l'article 81, le conseil de la bande peut, sous réserve de l'approbation du ministre, prendre des règlements administratifs dans les domaines suivants :

[...] a.1) la délivrance de permis, de licences ou d'agréments aux entreprises, professions, métiers et occupations;

[...] e) les mesures d'exécution forcée visant le recouvrement de tout montant qui peut être perçu en application du présent article, arrérages et intérêts compris;

e.1) l'imposition, pour non-paiement de tout montant qui peut être perçu en application du présent article, d'intérêts et la fixation, par tarif ou autrement, de ces intérêts;

[...] g) toute question qui découle de l'exercice des pouvoirs prévus par le présent article, ou qui y est accessoire.

[...] (2) Toute dépense à faire sur les fonds prélevés en application du paragraphe (1) doit l'être sous l'autorité d'un règlement administratif pris par le conseil de la bande ;

ATTENDU QUE le Conseil souhaite, par le présent règlement, améliorer la situation des membres des Premières Nations en favorisant leur développement économique sur le territoire de Wendake, compte tenu que les membres Premières Nations constituent un groupe défavorisé en comparaison avec la population canadienne en général, et, à cette fin, imposer au membres des Premières Nations des droits liés à l'obtention de permis moindre que ceux imposés à toute autre personne exploitant une entreprise à Wendake.

À CES CAUSES, le Conseil de la Nation huronne-wendat du Village huron-Wendake adopte le règlement suivant :

TITRE I : DISPOSITIONS INTERPRÉTATIVES ET DÉFINITIONS

1. Le présent règlement est désigné sous le titre abrégé *Règlement sur les permis d'exploitation et le Fonds de développement local*.

2. Dans le présent règlement administratif, les termes suivants ont la signification ci-après indiquée :

« Activité économique communautaire » : la vente de carburant, de tabac sous toutes ses formes, de boissons alcooliques dont le commerce est réservé exclusivement à la Société des alcools en vertu de la *loi sur la Société des alcools*, les jeux de hasard ;

« Année financière » : une année financière du Conseil débutant le 1^{er} avril et se terminant le 31 mars suivant.

« Carburant » Inclut l'essence et tout produit dérivé du pétrole.

« Conseil » Le Conseil de la Nation huronne-wendat ;

« Entreprise » : activité économique ou social organisée, qu'elle soit ou non à caractère commercial, consistant dans la production ou la réalisation de biens, leur administration ou leur aliénation, ou dans la prestation de services; n'est pas considéré comme une entreprise, un travail à domicile tel que défini à l'article 4.2.1. du *Règlement 2007-02 concernant le zonage sur le territoire de Wendake*.

« Fonds », le Fonds créé en vertu de l'article 44 du présent règlement ;

« Huron-wendat » : Une personne membre de la Nation huronne-wendat conformément aux articles 8 et ss. de la *Loi sur les Indiens*.

Au sens du présent règlement, est aussi compris comme Huron-Wendat toute corporation, personne morale, société, entreprise ou organisme majoritairement détenu et contrôlé par un Huron-Wendat.

« Jeux de hasard » : Est réputé « jeu de hasard et d'argent » toute opération qui offre, en échange d'un versement ou lors de la conclusion d'un contrat, la chance de réaliser un avantage consistant en un lot étant subordonné au hasard d'un tirage de titres ou de numéros ou de quelque procédé analogue. Sont inclus dans cette définition les activités suivantes et autres activités analogues : casino, loterie; loterie-vidéo; tirage; bingo; tombola; pari; courses; système d'amusement; parties de cartes pour de l'argent.

« Membre d'une Première Nation » : Personne physique étant un Indien inscrit au sens de la *Loi sur les Indiens*, L.R.C. (1985), c.I-5.

Au sens du présent règlement, est aussi compris comme membre d'une Première Nation toute corporation, société, personne morale, entreprise ou organisme majoritairement détenu et contrôlé par un membre des Premières Nations.

« Nation » : La Nation huronne-wendat;

« Permis d'exploitation » : permis autorisant l'exploitation d'une entreprise ;

« Territoire de Wendake »: La réserve du Village huron-Wendake, numéro 7 et 7A.

TITRE II : PERMIS

CHAPITRE I : EXIGENCES CONCERNANT LES PERMIS

SECTION I : EXIGENCES GÉNÉRALES

3. Les activités économiques communautaires ne peuvent être exploitées que par le Conseil de la Nation huronne-wendat ou toute personne mandatée par lui par résolution.

Ainsi, aucune entreprise ne peut obtenir de permis en vertu du présent règlement pour exercer une activité économique communautaire.

Le présent article n'a pas pour effet d'empêcher une personne de poursuivre d'exploitation de l'entreprise tel qu'elle existait avant l'entrée en vigueur du présent règlement.

Cette personne doit cependant détenir un permis conformément aux dispositions du présent règlement.

Ce permis peut être transféré à toute personne.

Les activités autorisées par le permis ne peuvent en aucun cas s'entendre à d'autres activités économiques communautaires qui n'étaient pas exploitées par l'entreprise avant l'entrée en vigueur du présent règlement.

4. Toute personne doit, pour exploiter une entreprise ou effectuer du colportage ou du marchandage sur le territoire de Wendake, détenir un permis valide émis en vertu du présent règlement.

5. Le titulaire d'un permis doit exercer ses activités en conformité avec les lois et règlements applicables.

SECTION II : EXIGENCES CONCERNANT LES PERMIS D'EXPLOITATION D'ENTREPRISE

6. Toute personne exploitant plus d'une entreprise sur le territoire de Wendake doit obtenir un permis pour chaque entreprise qu'il exploite.

7. Toute personne qui exploite une même entreprise dans plusieurs lieux doit obtenir un permis pour chaque lieu où l'entreprise est exploitée.

8. Le titulaire d'un permis d'exploitation d'entreprise doit l'afficher sur les lieux d'exploitation de l'entreprise à un endroit bien en vue ou à l'endroit désigné par le directeur général adjoint.

9. Le titulaire d'un permis d'exploitation d'entreprise doit indiquer au directeur général adjoint tout changement du lieu d'exploitation de l'entreprise, du type d'entreprise ou toute modification physique du lieu où l'entreprise est exploitée.

10. Lorsque l'entreprise cesse ses opérations, pour quelque raison que ce soit, le titulaire doit remettre le permis au directeur général adjoint.

SECTION III : EXIGENCES CONCERNANT LES PERMIS DE COLPORTEUR ET DE MARCHAND AMBULANT

11. Toute titulaire d'un permis de colporteur ou de marchand ambulant doit toujours avoir en sa possession un permis valide lorsqu'il exerce ses activités.

CHAPITRE II : DEMANDE DE PERMIS

SECTION I : RÈGLES GÉNÉRALES

12. Toute personne qui, aux fins d'exploiter une entreprise ou d'effectuer du colportage ou du marchandage ambulant, désire obtenir un permis en fait la demande auprès du directeur général adjoint en remplissant le formulaire joint à l'annexe 2 du présent règlement.

13. Lorsque le demandeur n'est pas une personne physique, il doit joindre la preuve de sa constitution en corporation ou en société.

14. Toute personne qui demande un permis en vue d'exploiter une entreprise ou exercer une activité régie par une loi applicable sur le territoire de Wendake doit joindre à sa demande la preuve de ses titres et qualifications exigés par la loi.

SECTION II : RÈGLES SPÉCIFIQUES AUX PERMIS D'EXPLOITATION D'ENTREPRISES

15. Tout titulaire de permis d'exploitation d'entreprise qui désire modifier le lieu d'exploitation d'une entreprise doit en faire la demande auprès du directeur général adjoint en remplissant le formulaire joint à l'annexe 2 du présent règlement.

16. Tout titulaire d'un permis d'exploitation qui désire vendre ou autrement transférer son entreprise doit faire une demande auprès du directeur général adjoint en vue du transfert du permis en remplissant le formulaire joint à l'annexe 2 du présent règlement.

CHAPITRE III : DURÉE ET RENOUVELLEMENT DES PERMIS

SECTION I : PERMIS D'EXPLOITATION D'UNE ENTREPRISE

17. Les permis d'exploitation d'entreprise sont délivrés pour une période maximale d'un (1) an commençant le 1^{er} janvier et se terminant le 31 décembre.

18. Le Directeur général adjoint expédie au moins trente (30) jours avant le 1^{er} décembre de chaque année un avis de renouvellement à tout titulaire de permis auquel est joint le formulaire prévu à l'annexe 2 du présent règlement.

19. Le titulaire d'un permis d'exploitation d'entreprise doit retourner, dûment remplis, le formulaire au directeur général adjoint, accompagnés du paiement requis au plus tard le 1^{er} décembre de chaque année.

Toute demande de renouvellement déposée après le 1^{er} décembre de chaque année entraîne le paiement du droit additionnel prévu à l'article 21.

SECTION II : PERMIS D'EXPLOITATION DE COLPORTEUR ET DE MARCHANDS AMBULANTS

20. Les permis de colporteur et des marchands ambulants sont émis pour un nombre de jour déterminer.

21. Les permis sont délivrés conformément à l'annexe 1 du présent règlement.

22. Les permis d'exploitation d'entreprise indiquent la période de validité, le lieu de l'entreprise et le type d'entreprise autorisée

23. Les permis de colporteur ou de marchand ambulant indiquent le nom du titulaire et les activités autorisés

CHAPITRE IV : DROITS

24. Aucun droit prévu au présent règlement ne sera remboursé.

SECTION I : DROITS LIÉS AUX PERMIS D'EXPLOITATION D'UNE ENTREPRISE

25. Les droits payables et exigibles pour le dépôt d'une demande de permis d'exploitation d'entreprise ou son renouvellement sont de vingt cinq dollars (25 \$) par année pour un membre des Premières Nations et de deux cent cinquante dollars (250 \$) par année pour toute autre personne.

26. Les droits payables et exigibles pour le dépôt d'une demande de transfert de lieu d'exploitation de l'entreprise sont de cinquante dollars (50 \$) pour un membre des Premières Nations et de cinq cent dollars (500 \$) pour toute autre personne.

27. Les droits payables et exigibles pour l'émission d'un permis visant une vente d'entreprise sont de cinquante (50 \$) pour un membre des Premières Nations et de cinq cent dollars (500 \$) pour toute autre personne.

28. Sauf s'il s'agit d'une demande de renouvellement tardive, les droits payables et exigibles sont réduits de moitié si le permis visé par la demande est émis après le 30 juin.

29. Le titulaire du permis qui dépose une demande de renouvellement après le 1^{er} décembre précédant la date d'expiration du permis doit, en plus des droits payables et exigibles en vertu de l'article 17, payer un droit additionnel cinquante cents (0,50 \$) par jour de retard.

30. Si aucune demande de renouvellement n'a été déposée avant le 31 mars suivant la date d'expiration du permis, le permis est révoqué.

SOUS SECTION II : DROITS LIÉS AUX PERMIS DE COLPORTEUR OU DE MARCHAND AMBULANT

31. Les droits payables et exigibles pour le dépôt d'une demande de permis de colporteur ou de marchand ambulant est de cinq dollars (5 \$) par jour.

CHAPITRE V : ÉMISSION DES PERMIS

32. Un comité est formé. Il a pour rôle de soumettre des recommandations au directeur général adjoint sur toute demande de permis. Il est composé de trois employés nommés par le directeur général. Le comité peut faire toute recommandation relativement à l'émission du permis, y compris l'inspection d'une entreprise préalablement à l'émission d'un permis.

33. Lorsque tous les droits payables et exigibles, y compris, s'il y a lieu, les droits additionnels, ont été acquittés au moment de la demande, le directeur général adjoint requiert une recommandation du comité quant à la demande, et procède à son analyse et à l'émission du permis si la demande est conforme.

34. Toute personne ou titulaire d'un permis qui effectue une demande conformément à l'annexe 2 du présent règlement et qui répond à toutes les exigences du présent règlement se voit délivrer un permis dans un délai maximal de trente (30) jours du dépôt de la demande.

35. Le directeur général adjoint refuse de délivrer un permis si :

- (a) La demande n'est pas conforme au présent règlement ;
- (b) L'entreprise ou l'activité visée par la demande ne répond pas à toutes les exigences des lois applicables ou l'un ou l'autre des règlements administratifs du Conseil, notamment, mais sans limitation, le règlement concernant le zonage ;
- (c) Le demandeur a, au cours des trois années précédant la date de dépôt d'une demande de permis, été déclaré coupable d'une infraction prévue au Code criminel relativement à l'exploitation d'une entreprise à l'intérieur ou à l'extérieur du territoire de Wendake et pour laquelle il n'a pas été réhabilité.

36. Si le directeur général adjoint est d'avis qu'il doit refuser une demande de permis, il transmet, personnellement ou par courrier recommandé, un avis écrit au demandeur l'informant :

- (a) Qu'il entend refuser l'émission d'un permis et les motifs qui justifient un refus ;
- (b) Que le titulaire dispose de trente (30) jours de la date d'envoi de l'avis pour transmettre ses représentations écrites quant au refus possible d'émission de permis.

37. Dans les meilleurs délais suivant la réception des représentations écrites ou, à défaut, à l'expiration du délai de trente (30) jours de la date de l'envoi de l'avis écrit, le directeur soit :

- (a) Émet un permis en faveur du demandeur et lui transmet personnellement ou par la poste ; ou,
- (b) Informe le demandeur de son refus par écrit et motive sa décision.

CHAPITRE VI : FONCTIONS DES DIRECTEURS

38. Le directeur général adjoint doit :

- (a) Recevoir et donner suite à toute demande de permis ;
- (b) Tenir un registre de tous les demandes de permis et des droits s'y rapportant, et conserver au dossier un exemplaire de toutes les permis délivrés, incluant les conditions particulières s'y rapportant ;
- (c) S'assurer, en prenant les moyens raisonnables, de l'exactitude des renseignements fournis dans le cadre de toute demande et, lorsque cela est possible, conserver au dossier les documents obtenues dans le cadre des vérifications effectués;
- (d) Procéder à toutes les enquêtes requises préalablement à l'émission de tout permis;
- (e) Faire annuellement rapport au Conseil du nombre de permis délivrés et des droits perçus dans l'année et du type d'entreprise visée par les permis ;

39. Le directeur des services techniques inspecte, lorsque jugé a propos, les lieux d'une entreprise pour laquelle un permis a été émis en vertu du présent règlement afin de s'assurer que les titulaires de permis se conforment au permis et aux règlements du Conseil. Avant l'inspection, le directeur des services techniques doit convenir d'une date d'inspection avec le titulaire de permis, lequel ne peut refuser de convenir d'une date avec le directeur des services techniques dans un délai maximal de trente (30) jours de la date du moment où le directeur des services techniques en fait la demande verbale ou écrite.

Le titulaire de permis ou toute personne ne peut faire obstruction à une inspection.

CHAPITRE VII : RÉVOCATION D'UN PERMIS

40. Le directeur général adjoint révoquera le permis si, à sa connaissance :

- (a) Ne s'est pas conformé au présent règlement ;
- (b) Son titulaire exploite une entreprise ou exerce une activité en contravention d'une ou plusieurs dispositions du présent règlement du Conseil, notamment, mais sans limitation, le règlement de zonage ainsi que tout autre règlement de zonage du Conseil de même que les normes provinciales et fédérales applicables en matière de construction et d'environnement ;

(c) Son titulaire a, au cours des trois années précédant la date de dépôt d'une demande de permis ou subséquemment, été déclaré coupable d'une infraction prévue au Code criminel relativement à l'exploitation d'une entreprise ou l'exercice d'une activité à l'intérieur ou à l'extérieur du territoire de Wendake et pour laquelle il n'a pas été réhabilité ;

(d) Une déclaration de culpabilité eu égard à une infraction prévu au Code criminel a été prononcé parce que l'exploitation de l'entreprise ou l'exercice d'une activité visait à faire participer ou à permettre, autoriser, faciliter, encourager ou aider la participation d'autres personnes à toute activité constituant la perpétration d'une activité criminelle ;

(e) Son titulaire, est déclaré coupable d'une infraction aux termes d'une loi applicable relativement à l'entreprise ou l'activité autorisé ;

SECTION II : PERMIS D'EXPLOITATION D'ENTREPRISE

41. Préalablement à la révocation d'un permis d'exploitation d'entreprise, le directeur général adjoint transmettra, personnellement ou par courrier recommandé, un avis écrit prévu à l'annexe 3 du présent règlement au titulaire de permis l'informant :

(a) Qu'il entend révoquer son permis et des motifs pour lesquelles il entend le révoquer ;

(b) Que le titulaire dispose de trente (30) jours de la date d'envoi de l'avis pour transmettre ses représentations écrites quant à la révocation possible de son permis ;

42. Dans les meilleurs délais suivant la réception des représentations écrites ou, à défaut, à l'expiration du délai de trente (30) jours de la date de l'envoi de l'avis écrit, le directeur général adjoint informe le titulaire de permis de sa décision par écrit. La décision est motivée.

SECTION II : PERMIS DE COLPORTEUR ET DE MARCHAND AMBULANT

43. Dans le cas d'un permis de colporteur ou de marchand ambulant, le directeur général adjoint ou le directeur du service de police peut révoquer sur-le-champ le permis en informant verbalement le titulaire du permis des motifs de révocation. Le directeur concerné constate par écrit la date et le lieu de même que les motifs de la révocation et dépose son constat au dossier.

TITRE III : FONDS DESTINÉ À SUPPORTER LE DÉVELOPPEMENT LOCAL SUR LA RÉSERVE DE WENDAKE

CHAPITRE I : CRÉATION DU FONDS

44. Par le présent règlement, un fonds destiné à supporter le développement local à Wendake est créé. Il est identifié comme étant le « Fonds de développement local ».

45. Au dernier jour de chaque année financière, le Conseil verse au fonds la totalité des sommes perçues durant l'année financière en vertu du présent règlement.

46. Le Conseil peut également décider, par règlement ou par résolution, de verser toute autre somme d'argent au fonds.

CHAPITRE II : UTILISATION DU FONDS

47. Tout somme d'argent versée au Fonds doit servir exclusivement à soutenir des activités effectuées par un Huron-Wendat ou le Conseil sur le territoire de Wendake, strictement aux fins suivantes :

- (a) Rénovation des façades d'une entreprise sur les artères principales ;
- (b) Éclairage des façades et décoration extérieur des entreprises;
- (c) Aménagement extérieur des entreprises ;
- (d) Équité financière d'un projet d'entreprises ;
- (e) Production d'études environnementales et décontamination ;
- (f) Développement et entretien des infrastructures publiques ;
- (g) Prêts complémentaires aux entreprises ;
- (h) Loisirs et culture ;

48. Il ne peut être retiré du fonds, pour une année financière donnée, une somme totale représentant plus de cinquante pour cent (50%) des sommes totales versées au fonds lors de l'année financière précédente.

49. Lorsque, pour une année financière donnée, les sommes pouvant être retirées n'ont pas été octroyées en totalité, le solde non utilisé demeure au fonds et est investi conformément au présent règlement. Ces sommes sont donc conservées au fonds d'année en année.

CHAPITRE III : COMITÉ

50. Un comité est institué en vertu du présent règlement.

51. Le Comité est composé du Grand Chef ou d'un chef familial désigné par lui, de deux représentants du milieu des affaires huron-wendat et nommés par le Grand Chef et de deux (2) employés du Conseil nommés par le directeur général.

52. Le Comité a pour rôle de :

- (a) Investir et de gérer les sommes qui ne peuvent être retirées du Fonds ;
- (b) Octroyer, à chaque année, les sommes pouvant être retirées du Fonds.

53. Le Comité investit la totalité des sommes ne pouvant être retirées du fonds dans des instruments de marché monétaire à capital garanti auprès d'une institution financière.

54. Dès sa formation, le comité élabore des règles visant l'octroi des sommes pouvant être retirées du fonds.

Ces règles doivent prévoir, entre autres, une procédure de présentation des demandes d'aide financière par des Hurons-Wendat et des critères objectifs et équitables permettant de sélectionner les demandes qui recevront l'aide financière pour une année donnée et le montant minimal qu'un Huron-Wendat doit affecter au projet pour être éligible à l'aide financière.

Ces règles sont rendues publiques par le Comité.

CHAPITRE IV : ÉTATS FINANCIERS

55. Le Comité doit faire produire annuellement ses états financiers vérifiés et les déposer au Conseil avant le 15 juillet de chaque année.

Après leur dépôt au Conseil, il les rend disponibles aux Hurons-Wendat pour consultation.

TITRE IV : DISPOSITIONS FINALES

CHAPITRE I : SANCTIONS ET EXÉCUTION

56. Toute personne qui contrevient à un article du présent règlement est coupable d'une infraction et, sur déclaration de culpabilité par voie de procédure sommaire, est passible d'une amende maximale de mille dollars (1 000 \$).

57. Il peut être compté une infraction distincte au présent règlement pour chacun des jours ou partie de jours où au cours desquelles se commet ou se continue l'infraction après qu'un avis a été signifié au contrevenant l'informant de la situation.

58. Le Conseil peut s'adresser au tribunal compétent pour obtenir la cessation d'une activité exercée sans qu'un permis valide ait été émis conformément au présent règlement.

59. Le directeur général adjoint peut imposer à un titulaire dont le permis est expiré ou révoqué tous les frais raisonnablement engagés pour la perception de tous les droits amendes ou autres coûts requis par le présent règlement

60. Lorsqu'un chèque ou un autre ordre de paiement est remis au Conseil de la Nation huronne-wendat et que le paiement en est refusé par le tiré, des frais d'administration n'excédant pas vingt (20 \$) peuvent être réclamés au tireur du chèque ou de l'ordre.

CHAPITRE II : APPLICATION DU PRÉSENT RÈGLEMENT

61. Le directeur général adjoint est le premier responsable de l'application du présent règlement. Il coordonne l'application du règlement avec les autres directeurs concernés.

Il est particulièrement responsable de l'application des articles 3 à 38 et 40 à 53 du présent règlement.

62. Le directeur des Services techniques est responsable de l'application de l'article 39 du présent règlement.

63. Le directeur du Service de police est responsable de l'application des articles 8 et 43 du présent règlement.

64. Tout directeur peut émettre des constats d'infraction et prendre les mesures requises pour la mise en œuvre de l'article 56 du Chapitre 7 du Titre IV.

65. Tout directeur peut désigner des personnes pour voir à l'application du présent règlement.

CHAPITRE III : ENTRÉE EN VIGEUR

66. Le présent règlement entre en vigueur à la date de son approbation par le ministre des Affaires indiennes et du Nord canadien conformément à l'article 83(1) de la *Loi sur les Indiens*, (1985) L.R.C. c.I-5.

Adopté ce [3^e] jour du mois de [décembre] de l'an [2007] par :

[Max O.O. Gros-Louis]

Max O.O. Gros-Louis, Grand Chef

Denis Bastien, Chef Familial

[Line Gros-Louis]

Line Gros-Louis, Chef Familial

Richard Jr. Picard, Chef Familial

[Benoît O. Sioui]

Benoît O. Sioui, Chef Familial

René Gos-Louis, Chef Familial

[Ian Picard]

Ian Picard, Chef Familial

[Marc Savard]

Marc Savard, Chef Familial

[Jean Vincent]

Jean Vincent, Chef Familial

**OCEAN MAN FIRST NATION
RATES BY-LAW NO. 2007-01**

[Effective January 16, 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 matters arising out of or ancillary to such purpose;

AND WHEREAS the Chief & Council of the Ocean Man First Nation (also known as the Ocean Man Band) enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* on June 07, 1999;

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

1. This by-law may be cited for all purposes as the *Ocean Man First Nation Rates By-law 2007*.

2. Pursuant to Section eleven (11) of the *Ocean Man First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief & Council at a duly convened meeting held on the [14th] day of [September] , 2007.

[Connie Big Eagle]
Chief Connie Big Eagle

[Christine Grealey]
Councillor Christine Grealey

[Lillian Big Eagle]
Councillor Lillian Big Eagle

[Gloria Shepherd]
Councillor Gloria Shepherd

[Crystal Big Eagle]
Councillor Crystal Big Eagle

[Trevor Ewack]
Councillor Trevor Ewack

SCHEDULE “A” /2007-01

The Council of the Ocean Man First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule II and Section 17 of the <i>Ocean Man First Nation Property Taxation By-law</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>First Nation Property Assessment and Taxation By-law</i>.</p>

Mill Rate for each Class as follows:

Class 1 - Residential	31.3 Mills
Class 2 - Utilities	31.3 Mills
Class 3 - Unmanaged Forest Land	31.3 Mills
Class 4 - Major Industry	33.1 Mills
Class 5 - Light Industry	33.1 Mills
Class 6 - Business and Other	31.3 Mills
Class 7 - Managed Forest Land	31.3 Mills
Class 8 - Recreation/Non-Profit Organization	31.3 Mills
Class 9 - Farm	31.3 Mills

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. 12:2:207).

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 Rates Law, 2008	June 20/08	12:2.207	
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	
Trust Revenue Account By-law	April 11/06	10:2.538	
BIGSTONE CREEE FIRST NATION			
Business Licensing By-law	Feb 24/04	8:2.280	
Property Assessment and Taxation By-law	May 25/04	8:2.291	

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ALBERTA (continued)			
BIGSTONE CREE FIRST NATION (continued)			
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	
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	
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	

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ALBERTA (continued)			
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	
2002 Tax Rates By-law	June 3/02	6:2.333	
2003 Tax Rates By-law	May 13/03	7:2.453	
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	

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ALBERTA (continued)			
O'CHIESE FIRST NATION (continued)			
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	
PIKANI 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	
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	
STURGEON LAKE CREE NATION			
2007 Tax Rates By-law	June 4/07	11:2.258	

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ALBERTA (continued)			
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)
Property Tax By-law Amendment	Sept 2/99	4:1.2	
1999 Tax Rates By-law	Sept 2/99	4:1.1	
2001 Tax Rates By-law	Oct 1/01	6:1.15	
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	
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	

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BRITISH COLUMBIA (continued)			
AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND (continued)			
Annual Rates Law, 2008	May 30/08	12:2.225	
Property Tax Expenditure By-law	June 4/07	11:2.261	
2004 Rates By-law	May 5/04	8:2.341	
2005 Rates By-law	Dec 16/05	10:2.544	
Rates By-law 2006	Dec 7/06	11:1.5	
Rates By-law 2007	June 4/07	11:2.267	
ASHCROFT INDIAN BAND			
1996 Property Rates By-law	Jan 15/97	2:1.72	
1997 Property Rates By-law	Feb 3/98	2:2.384	
1998 Property Rates By-law	Dec 8/98	3:1.25	
2003 Property Rates By-law	Sept 15/03	8:1.9	
2004 Property Rates By-law	June 18/04	8:2.343	
2005 Property Rates By-law	July 22/05	10:1.6	
Property Rates By-law 2006	June 16/06	10:2.546	
BLUEBERRY RIVER FIRST NATION			
Financial Administration By-law	Jan 14/03	7:2.456	
BONAPARTE INDIAN BAND			
Annual Tax Rates By-law No. 5 (1997)	July 29/97	2:1.74	
Annual Tax Rates By-law No. 6, 1999	June 28/99	3:2.298	
Annual Tax Rates By-law No. 7, 2000	July 27/00	5:2.175	
Annual Tax Rates By-law No. 8, 2001	Aug 6/01	6:1.18	
Annual Tax Rates By-law No. 10, 2002	July 15/02	6:2.337	
Annual Tax Rates By-law No. 14, 2003	July 14/03	8:1.11	

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BRITISH COLUMBIA (continued)			
BONAPARTE INDIAN BAND (continued)			
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	
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	
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	

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BRITISH COLUMBIA (continued)			
BURNS LAKE INDIAN BAND (continued)			
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	
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 TSLEIL-WAUTUTH NATION			
CAMPBELL RIVER FIRST NATION			
Property Assessment and Taxation By-law	Nov 27/02	7:1.28	
Property Tax Expenditure By-law	Aug 26/03	8:1.26	
2003 Rates By-law	June 9/03	8:1.24	
2004 Rates By-law	May 25/04	8:2.347	
2005 Rates By-law	June 8/05	9:2.324	
2006 Rates By-law	Aug 4/06	11:1.7	
Rates By-law 2007	June 25/07	11:2.269	
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	

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BRITISH COLUMBIA (continued)			
CHAWATHIL FIRST NATIONS (continued)			
1999 Rates By-law	Apr 16/99	3:2.300	
2000 Rates By-law	June 25/00	4:2.213	
2001 Rates By-law	June 15/01	5:2.177	
2002 Rates By-law	May 29/02	6:2.344	
2003 Rates By-law	June 9/03	8:1.33	
2004 Rates By-law	May 5/04	8:2.351	
2005 Tax Rates By-law	July 29/05	10:1.31	
Tax Rates By-law 2006	Aug 1/06	11:1.9	
Tax Rates By-law 2007	Nov 15/07	12:1.1	
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 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	
Tax Rates By-law 2006	Mar 19/07	11:2.277	

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BRITISH COLUMBIA (continued)			
CHEAM FIRST NATION (continued)			
Tax Rates By-law 2007	Aug 7/07	12:1.9	
CHEAM INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.80	
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	Dec 16/05	10:2.557	
Rates By-law 2005	Sept 28/05	10:1.37	
Rates By-law 2006	May 31/06	10:2.564	
Rates By-law 2007	June 4/07	11:2.286	

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BRITISH COLUMBIA (continued)			
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	
COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION			
1997 Rates By-law	May 30/97	2:1.82	
1998 Rates By-law	June 1/98	2:2.462	
1999 Rates By-law	May 31/99	3:2.306	
2000 Rates By-law	June 4/00	4:2.217	
2001 Rates By-law	June 15/01	5:2.190	

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BRITISH COLUMBIA (continued)			
COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION (continued)			
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	
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	
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	

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BRITISH COLUMBIA (continued)			
COWICHAN INDIAN BAND (continued)			
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	
Business Licensing By-law			
By-law No. 2, 1997	Mar 19/98	2:2.467	
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 ...			
DoIG RIVER INDIAN BAND		7:1.85	
Financial Administration By-law			
FORT NELSON FIRST NATION	Aug 18/04	9:1.59	
Property Tax Expenditure By-law			
Property Tax Expenditure By-law	Aug 25/01	6:1.38	
Property Tax Expenditure By-law			
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			
2001 Rates By-law No. 2001-02	Aug 25/01	6:1.36	

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BRITISH COLUMBIA (continued)			
FORT NELSON FIRST NATION (continued)			
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	
HAISLA 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 Rates Law, 2008	June 6/08	12:2.247	
A By-law to Amend the Business License By-law 1981-1 By-law Amendment			
No. 1, 1997-1	May 9/97	2:1.91	
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	

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
Business Licensing By-law No. 2001-04.....	June 3/02	6:2.348	
Property Assessment Amendment			
By-law No. 00-52	Dec 17/00	5:2.198	
Property Assessment Amendment			
By-law No. 00-54	Dec 20/00	5:2.199	
2001 Property Rates By-law	Oct 18/01	6:1.51	
2002 Property Rates By-law	Oct 6/02	7:1.104	
2003 Property Rates By-law	Sept 5/03	8:1.56	
2004 Property Rates By-law	Dec 2/04	9:1.92	
2005 Property Rates By-law	June 8/05	9:2.390	
Property Rates By-law 2006	May 18/06	11:1.73	
Property Rates By-law 2007	July 12/07	11:2.301	
Property Tax Expenditure By-law	July 29/97	2:1.123	
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	

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
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	
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		
KWAW KWAW APLIT FIRST NATION			
Exemption By-law 1998	Aug 11/98	3:1.43	s.49 by Property Assessment and Taxation Amendment By-law No. 01-2006 (11:1.96)

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KWAW KWAW APLT FIRST NATION (continued)			
Exemption By-law 1999.....	July 20/99	3:2.316	
Exemption By-law 2001.....	July 31/01	6:1.54	
Property Tax Expenditure By-law	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Oct 19/00	5:1.23	
1998 Rates By-law	Aug 11/98	3:1.44	
1999 Rates By-law	July 20/99	3:2.317	
2000 Rates By-law	Sept 21/00	5:1.14	
2001 Rates By-law	June 12/01	5:2.203	
Rates By-law No. 2003	Aug 29/03	8:1.65	
Rates By-law No. 2004	June 17/04	9:1.153	
Rates By-law No. 2005	May 31/05	9:2.399	
Rates By-law No. 2006	July 10/06	11:1.98	
Rates By-law No. 2007	July 10/07	11:2.324	
LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.47	
Exemption By-law 1999.....	Sept 7/99	4:1.9	
Exemption By-law 2000.....	Dec 5/00	5:1.26	
Exemption By-law 2001.....	June 15/01	5:2.207	
Property Tax Expenditure By-law	Sept 21/00	5:1.27	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 21/00	5:1.34	

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BRITISH COLUMBIA (continued)			
LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION (continued)			
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03	Feb 24/01		5:2.208
1998 Rates By-law	Aug 11/98		3:1.48
1999 Rates By-law	Sept 7/99		4:1.10
2000 Rates By-law	Sept 21/00		5:1.24
2001 Rates By-law	June 15/01		5:2.205
2002 Rates By-law	Oct 6/02		7:2.489
LAKE BABINE NATION			
Financial Administration By-law	July 15/03		8:1.67
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION			
Annual Expenditure Law, 2008	June 6/08		12:2.265
Annual Rates Law, 2008	June 6/08		12:2.272
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

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BRITISH COLUMBIA (continued)			
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION (continued)			
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	
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	
Taxation and Assessment Amending			
By-law No. 1997-1	Oct 24/97	2:2.492	
Taxation Rates By-law, 1998-TX01	June 10/98	2:2.507	
LHEIT-LIT'EN NATION INDIAN BAND			
Taxation Rates By-law, 1996	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997	June 20/97	2:1.135	
LILLOOET INDIAN BAND			
Property Tax Expenditure By-law	Mar 20/97	2:1.136	
Rates By-law 1996-T02	Apr 28/97	2:1.144	
Rates By-law 1997-T01	June 20/97	2:1.145	
Rates By-law 1998-T01	June 18/98	2:2.508	
Rates By-law 1999-T01	Sept 3/99	4:1.14	

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BRITISH COLUMBIA (continued)			
LILLOOET INDIAN BAND (continued)			
Taxation Amending By-law No. 1996-T02	Mar 20/97	2:1.146	
LITTLE SHUSWAP INDIAN BAND			
2005 Railway Right-of-Way Tax Rates			
By-law	July 11/05	10:1.97	
2007 Railway Right-of-Way Tax Rates			
By-law	July 10/07	11:2.331	
Rates By-law 1997-T02	May 30/97	2:1.148	
Rates By-law 1998-T02	June 10/98	2:2.509	
Rates By-law 1999-T02	May 31/99	3:2.320	
Rates By-law 2000-T02	Sept 21/00	5:1.37	
Rates By-law 2001-T02	June 2/01	5:2.241	
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	
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 Rates Law, 2008	June 13/08	12:2.280	
Property Assessment Law, 2008	July 10/08	12:2.283	

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BRITISH COLUMBIA (continued)			
LOWER KOOTENAY INDIAN BAND (continued)			
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	
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	
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	

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BRITISH COLUMBIA (continued)			
LOWER NICOLA INDIAN BAND (continued)			
Annual Tax Rates By-law for 2000.....	June 4/00	4:2.219	
Annual Tax Rates By-law for 2001.....	Aug 2/01	6:1.57	
Annual Tax Rates By-law for 2002.....	Sept 1/02	7:1.114	
Annual Tax Rates By-law for 2003.....	May 29/03	8:1.102	
Annual Tax Rates By-law for 2004.....	May 25/04	8:2.363	
Annual Tax Rates By-law for 2005.....	July 6/05	10:1.102	
Annual Tax Rates By-law for 2006.....	Aug 1/06	11:1.105	
Annual Tax Rates By-law for 2007.....	Aug 7/07	11:2.337	
Property Assessment Amending By-law Number 11	July 23/97	2:1.154	
Property Assessment By-law Amendment By-law Number 12.....	Jan 21/01	5:2.242	
LOWER SIMILKAMEEN INDIAN BAND			
2002 Assessment By-law	Nov 30/02	7:1.117	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	Jan 22/98	2:2.523	
Expenditure By-law.....	Nov 30/02	7:1.165	
Property Assessment and Taxation By-law	Oct 20/97	2:2.526	
Property Tax Expenditure By-law No. 1998.03.....	May 25/98	3:1.54	
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 SIMILKAMEEN 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
MATSQUI FIRST NATION			
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
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

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BRITISH COLUMBIA (continued)			
MATSQUI FIRST NATION (continued)			
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	
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	
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			
1997 Annual Tax Rates By-law	May 30/97	2:1.216	
Assessment Amendment By-law.....	Jan 29/07	11:2.351	

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BRITISH COLUMBIA (continued)			
MUSQUEAM INDIAN BAND (continued)			
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	
1998 Rates By-law No. 1998-02.....	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01.....	May 31/99	3:2.331	
2000 Rates By-law No. 2000-01.....	June 4/00	4:2.224	
2001 Rates By-law No. 2001-01.....	Sept 20/01	6:1.60	
2002 Rates By-law No. 2002-01.....	July 15/02	6:2.385	
2003 Rates By-law No. 2003-01.....	June 17/03	8:1.108	
2004 Rates By-law No. 2004-01.....	July 6/04	9:1.171	
2005 Rates By-law No. 2005-01.....	July 16/05	10:1.168	
2006 Rates By-law No. 2006-02.....	Aug 29/06	11:1.111	
2007 Rates By-law No. 2007-01.....	Sept 7/07	12:1.26	
Taxation Amendment By-law.....	Jan 29/07	11:2.356	
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	

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BRITISH COLUMBIA (continued)			
NADLEH WHUT'EN INDIAN BAND (continued)			
Property Assessment and Taxation By-law	Apr 7/99	3:2.348	ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)
1999 Rates By-law	Mar 23/99	3:2.335	Sch A by 1999 Rates By-law Amending By-law (3:2.333)
Rates By-law 2006	June 16/06	10:2.666	
Rates By-law 2007	Sept 7/07	12:1.35	
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	
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 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	

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BRITISH COLUMBIA (continued)			
NESKONLITH INDIAN BAND (continued)			
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 22/06	10:1.182	
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	
O'HAMIL INDIAN BAND see SHXW'ÓWHÁMEL 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	

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BRITISH COLUMBIA (continued)			
OSOYOOS INDIAN BAND (continued)			
Tax Rates By-law No. 001, 1999	July 30/99	4:1.21	
Tax Rates By-law No. 001, 2000	July 27/00	5:2.249	
Tax Rates By-law No. 001, 2001	June 12/01	5:2.251	
Tax Rates By-law No. 001, 2002	July 15/02	6:2.393	
Tax Rates By-law No. 001, 2003	July 14/03	8:1.122	
Tax Rates By-law No. 001, 2004	June 11/04	8:2.378	
Tax Rates By-law No. 001, 2005	Aug 16/05	10:1.197	
Tax Rates By-law No. 001, 2006	July 10/06	10:2.692	
Tax Rates By-law No. 001, 2007	June 25/07	11:2.365	
Taxation Amendment By-law 2005-1	Sept 28/05	10:1.199	
Taxation Expenditure By-law	Aug 16/05	10:1.202	
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	

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BRITISH COLUMBIA (continued)			
PENTICTON INDIAN BAND			
Expenditure By-law.....	Feb 1/08	12:2.695	
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	
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	
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	
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	

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BRITISH COLUMBIA (continued)			
SEABIRD ISLAND INDIAN BAND (continued)			
Rates By-law 2002-1	Sept 1/02	7:1.280	
Rates By-law 2003-1	Aug 29/03	8:1.126	
Rates By-law 2004-1	July 13/04	8:2.382	
Rates By-law 2005-1	July 29/05	10:1.278	
Rates By-law 2006-1	July 10/06	10:2.698	
Tax Rates By-law 2007-1	Sept 7/07	12:1.39	
Taxation By-law	Sept 20/01	6:1.109	
SHUSWAP INDIAN BAND			
Annual Expenditure Law, 2008	May 30/08	12:2.393	
Annual Rates Law, 2008	May 30/08	12:2.400	
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	
2006 Tax Rates Schedule Amending By-law ...	May 31/06	10:2.700	

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BRITISH COLUMBIA (continued)			
SHUSWAP INDIAN BAND (continued)			
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 Rates Law, 2008	May 30/08	12:2.410	
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)			
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	

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BRITISH COLUMBIA (continued)			
SISKA INDIAN BAND			
2005 Rates By-law	July 22/05	10:1.286	
Rates By-law 2006	Aug 29/06	11:1.128	
Taxation Amending By-law 2005-01	Mar 22/05	9:2.411	
SKAWAHOOK 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	
SKEETCHESTIN INDIAN BAND			
Annual Expenditure Law, 2008	June 6/08	12:2.413	
Annual Rates Law, 2008	June 6/08	12:2.419	
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	

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BRITISH COLUMBIA (continued)			
SKEETCHESTIN INDIAN BAND (continued)			
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			
Exemption By-law 1998.....	Aug 11/98	3:1.76	
Exemption By-law 1999.....	July 20/99	3:2.404	
Exemption By-law 2000.....	Sept 21/00	5:1.94	
Exemption By-law 2001.....	Aug 25/01	6:1.161	
Exemption By-law 2002.....	Oct 10/02	7:2.520	
Exemption By-law 1-2003	Sept 15/03	8:1.152	
Exemption By-law 1-2004	Aug 26/04	9:1.238	
Exemption By-law 1-2005	July 29/05	10:1.301	
Exemption By-law 1-2006	Sept 27/06	11:1.140	
Exemption By-law 1-2007	Sept 7/07	12:1.51	
Property Tax Expenditure By-law	Sept 21/00	5:1.95	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 6/00	5:1.102	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.257	
1998 Rates By-law	Aug 11/98	3:1.77	
1999 Rates By-law	July 20/99	3:2.405	
2000 Rates By-law	Sept 21/00	5:1.92	

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SKOWKALE FIRST NATION (continued)			
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	
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	
SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE			
SLIAMMON FIRST NATION			
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	

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BRITISH COLUMBIA (continued)			
SLIAMMON FIRST NATION (continued)			
2004 Annual Tax Rates By-law	June 18/04	8:2.458	
2005 Annual Tax Rates By-law	July 4/05	10:1.304	
2006 Annual Tax Rates By-law	Sept 19/06	11:2.380	
2007 Annual Tax Rates By-law	June 25/07	11:2.382	
Property Tax Expenditure By-law	June 20/97	2:1.254	
Property Tax Expenditure By-law	Aug 6/01	6:1.164	
Property Tax Expenditure By-law	July 15/02	6:2.451	
Property Tax Expenditure By-law	June 11/03	8:1.157	
Property Tax Expenditure By-law	June 21/04	8:2.460	
Property Tax Expenditure By-law	July 4/05	10:1.306	
Property Tax Expenditure By-law	Sept 19/06	11:2.384	
Property Tax Expenditure By-law	June 25/07	11:2.391	
SLIAMMON INDIAN BAND			
Annual Expenditure Law, 2008	June 6/08	12:2.422	
Annual Rates Law, 2008	June 6/08	12:2.428	
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	

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BRITISH COLUMBIA (continued)			
SODA CREEK INDIAN BAND			
Property Assessment and Taxation			
By-law No. 1998-TX01	Dec 23/97	2:2.626	
Property Tax Expenditure By-law	Sept 3/99	4:1.43	
1998 Rates By-law	June 10/98	2:2.682	
1999 Rates By-law	July 30/99	4:1.41	
2001 Rates By-law	June 14/01	5:2.258	
2002 Rates By-law	Nov 27/02	7:1.303	
2003 Rates By-law	June 1/03	8:1.166	
2004 Rates By-law	May 25/04	8:2.469	
2005 Rates By-law	May 31/05	9:2.412	
Rates By-law 2006	May 31/06	10:2.710	
Rates By-law 2007	June 4/07	11:2.401	
SONGHEES FIRST NATION			
Annual Expenditure Law, 2008	May 28/08	12:2.432	
Annual Rates Law, 2008	May 28/08	12:2.438	
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	
Property Tax Expenditure By-law	Sept 21/00	5:1.103	

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BRITISH COLUMBIA (continued)			
SONGHEES FIRST NATION (continued)			
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	
SONGHEES INDIAN BAND			
1997 Annual Tax Rates By-law	June 2/97	2:1.261	

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BRITISH COLUMBIA (continued)			
SUZZUM 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	
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	
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	

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BRITISH COLUMBIA (continued)			
SQUAMISH INDIAN BAND (continued)			
Property Taxation By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.84	
SQUIALA FIRST NATION			
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 Rates Law, 2008	May 30/08	12:2.523	
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	

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BRITISH COLUMBIA (continued)			
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			
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	
TL'AZI'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	
1998 Rates By-law	July 23/98	3:1.87	
1999 Rates By-law	Nov 1/99	4:1.53	

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BRITISH COLUMBIA (continued)			
TL'AZT'EN NATION (continued)			
2000 Rates By-law	Oct 20/00	5:1.111	
2002 Rates By-law	July 15/02	7:1.317	
2003 Rates By-law	June 9/03	8:1.187	
2004 Rates By-law	Aug 26/04	9:1.244	
2005 Rates By-law	July 22/05	10:1.392	
Rates By-law 2006	Aug 1/06	11:1.150	
Rates By-law 2007	Sept 7/07	12:1.60	
TOBACCO PLAINS INDIAN BAND			
Annual Budget Expenditure Law, 2008	May 30/08	12:2.526	
Annual Rates Law, 2008	May 30/08	12:2.532	
Property Assessment Law, 2008	July 10/08	12:2.535	
Property Taxation Law, 2008	July 10/08	12:2.573	
2002 Rates By-law	June 3/02	6:2.471	
2003 Rates By-law	June 11/03	8:1.189	
2004 Rates By-law	July 6/04	8:2.486	
2005 Rates By-law	Sept 28/05	10:1.394	
Rates By-law 2006	June 16/06	10:2.722	
Rates By-law 2007	June 25/07	11:2.420	
TSAWOUT FIRST NATION			
Annual Expenditure Law, 2008	May 30/08	12:2.609	
Annual Rates Law, 2008	May 30/08	12:2.615	
TSAWOUT INDIAN BAND			
Rates By-law 1997-T01	May 28/97	2:1.271	

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BRITISH COLUMBIA (continued)			
TSAWOUT INDIAN BAND (continued)			
Rates By-law 1998-TX01.....	June 9/98	2:2.691	
Rates By-law 1999-TX01.....	May 31/99	3:2.418	
Rates By-law 2000 TX-01.....	June 4/00	4:2.248	
Rates By-law 2001 TX-02.....	June 13/01	5:2.279	
Rates By-law 2002 TX-01.....	May 29/02	6:2.473	
Rates By-law 2003 TX-01.....	June 1/03	7:2.526	
Rates By-law 2004 TX-01.....	May 25/04	8:2.488	
Rates By-law 2005 TX-01.....	May 31/05	9:2.429	
Rates By-law 2006 TX-01.....	May 15/06	10:2.724	
Rates By-law 2007 TX-01.....	June 4/07	11:2.422	
TSAWWASSEN FIRST NATION			
Annual Expenditure Law, 2008.....	May 30/08	12:2.619	
Annual Rates Law, 2008	June 1/08	12:2.625	
Assessment By-law Amendment			
By-law 1999.....	Mar 9/00	4:2.250	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants	June 2/97	2:1.274	
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	

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BRITISH COLUMBIA (continued)			
TSAWASSEN FIRST NATION (continued)			
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	
TSEIL-WAUTUTH NATION (BURRARD INDIAN BAND)			
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)

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BRITISH COLUMBIA (continued)			
TSEIL-WAUTUTH NATION (BURRARD INDIAN BAND) (continued)			
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	
1999 Rates By-law	June 28/99	3:2.424	
2000 Rates By-law	June 25/00	4:2.300	
2001 Rates By-law	June 15/01	5:2.283	
2002 Rates By-law	Sept 1/02	7:1.319	
2003 Rates By-law	June 11/03	8:1.193	
2004 Rates By-law	June 11/04	8:2.492	
2005 Rates By-law	July 6/05	10:1.398	
Rates By-law 2006	June 16/06	10:2.734	
Rates By-law 2007	June 25/07	11:2.428	
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	

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BRITISH COLUMBIA (continued)			
TZEACHTEN FIRST NATION (continued)			
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	3:1.190	
1999 Rates By-law.....	July 20/99	3:2.427	
2000 Rates By-law.....	Sept 21/00	5:1.113	
2001 Rates By-law.....	June 15/01	5:2.290	
2002 Rates By-law.....	Sept 1/02	7:1.321	
Rates By-law No. 2003.....	Aug 29/03	8:1.195	
Rates By-law No. 2004.....	June 4/04	8:2.494	
Rates By-law No. 2005.....	May 31/05	9:2.433	
Rates By-law No. 2006.....	July 10/06	11:1.152	
Rates By-law No. 2007.....	July 10/07	11:2.430	
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	

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BRITISH COLUMBIA (continued)			
UPPER SIMILKAMEEN INDIAN BAND (continued)			
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	3:1.193	
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	
2007 Rates By-law	Jan 16/08	12:2.802	
Rates By-law 2006	Dec 7/06	11:1.154	
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	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
1997 Expenditure By-law Annual Budget	July 29/97	2:1.337	
1998 Expenditure By-law Annual Budget	May 28/98	3:1.195	
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	
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	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
1998 Tax Rate Schedule Amending By-law	May 28/98	3:1.97	
1999 Tax Rate Schedule Amending By-law	May 28/99	3:2.432	
2000 Tax Rate Schedule Amending By-law	June 1/00	4:2.307	
2001 Tax Rate Schedule Amending By-law	May 30/01	5:2.298	
2002 Tax Rate Schedule Amending By-law	May 29/02	6:2.541	
2003 Tax Rate Schedule Amending By-law	May 25/03	8:1.201	
2004 Tax Rate Schedule Amending By-law	May 31/04	8:2.498	
2005 Tax Rate Schedule Amending By-law	May 31/05	9:2.438	
Tax Rate Schedule Amending By-law 2006	May 31/06	10:2.743	
Tax Rate Schedule Amending By-law 2007	June 4/07	11:2.505	
Tax Rate Schedule Amending By-law 2008	June 12/08	12:2.815	
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	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[Tsinstikeptum] I.R. #9 STQA? Kw LNIW?T			
Community Health Building Capital			
Expenditure By-law No. 05-TX-06	Dec 19/06	10:2.746	
[Tsinstikeptum] I.R. #9 Water Distribution			
System Capital Expenditure By-law			
No. 02-TX-04	Nov 30/02	7:1.326	
[Tsinstikeptum] I.R. No. 9 Water Reservoir			
Expansion Project Capital Expenditure			
By-law No. 06-TX-03	Nov 16/06	11:1.156	
[Tsinstikeptum] I.R. No. 10 Campbell Road			
Interchange Drainage Project Capital			
Expenditure By-law No. 07-TX-04	Jan 16/08	12:2.809	
Tsinstikeptum I.R. #10 Capital Expenditure			
By-law No. 00-TX-01	May 7/00	4:2.341	repealed by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
Tsinstikeptum Indian Reserve No. 10 Capital			
Expenditure By-law No. 00-TX-05	Dec 21/00	5:2.311	
[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	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Tsinstikeptum I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment			
By-law No. 05-TX-01	Dec 16/05	10:2.750	
[Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure			
By-law No. 03-TX-04	Nov 18/03	8:2.509	
Tsinstikeptum I.R. No. 10 Lindley Building Signage Project Capital Expenditure			
By-law No. 05-TX-07	Dec 16/05	10:2.754	
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law			
No. 01-TX-02	May 5/01	5:2.305	
[Tsinstikeptum] I.R. No. 10 Water Reservoir Expansion Project Capital Expenditure			
By-law No. 07-TX-03	Jan 16/08	12:2.812	
[Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure			
By-law No. 04-TX-01	May 10/04	8:2.517	
WFN Business Licence Law No. 2005-17	Mar 31/05	9:2.441	
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	

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BRITISH COLUMBIA (continued)			
WHISPERING PINES/CLINTON INDIAN BAND (continued)			
1999 Rates By-law	July 20/99	3:2.435	
2001 Rates By-law	Dec 19/01	6:2.543	
2002 Rates By-law	Oct 10/02	7:1.331	
2003 Rates By-law	Nov 18/03	8:2.522	
2004 Rates By-law	Aug 18/04	9:1.248	
2005 Rates By-law	Sept 28/05	10:1.406	
2006 Rates By-law	July 10/06	10:2.757	
2007 Rates By-law	Aug 7/07	11:2.508	
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	
YALE FIRST NATION No. 589			
Financial Administration By-law	Jan 24/03	7:2.635	
Property Assessment and Taxation By-law	April 9/03	7:2.646	
YEKOOCHE FIRST NATION No. 728			
Financial Administration By-law	Nov 27/02	7:2.697	
Property Assessment and Taxation By-law	Feb 25/03	7:2.708	
MANITOBA			
MARCEL COLOMB FIRST NATION			
Band Custom Election Code	Mar 12/99	3:2.437	

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OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-Law No. 1, 1998.....	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	July 11/00	4:2.384	
OCN Annual Tax Rate By-law No. 1, 2001	May 19/01	5:2.313	
OCN Annual Tax Rate By-law No. 1, 2002	May 29/02	6:2.545	
OCN Annual Tax Rate By-law No. 1, 2003	May 13/03	7:2.759	
OCN Annual Tax Rate By-law No. 1, 2004	May 3/04	8:2.575	
OCN Annual Tax Rate By-law No. 1, 2005	May 16/05	9:2.457	
OCN Annual Tax Rate By-law No. 1, 2006	May 15/06	10:2.759	
OCN Annual Tax Rate By-law No. 1, 2007	June 4/07	11:2.512	
OCN Annual Tax Rate By-law No. 1, 2008	June 6/08	12:2.818	
OCN 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	
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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	

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SHEHATSHU INNU FIRST NATION			
Taxation Expenditure By-law	Aug 4/06	11:1.179	
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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	

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Rates By-law 2007	June 4/07	11:2.514	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	
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CHIPPWEAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.371	
CHIPPWEAS OF KETTLE & STONY POINT FIRST NATION			
Financial Management By-law	Nov 28/02	7:1.336	
CHIPPWEAS OF MNIUKANING 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	
NIPISSING FIRST NATION			
Telephone Companies Taxation By-law	Jan 7/99	3:2.459	

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ONTARIO (continued)			
NIPISSING FIRST NATION (continued)			
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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	
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Règlement sur les taux annuels de taxes foncières, numéro 2, 2001.....	le 12 juin 01	5:2.417	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002.....	le 26 mai 02	6:2.547	

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INNU TAKAIIKAN UASHAT MAK MANI-UTENAM (continued)			
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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 juillet 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	
NATION HURONNE-WENDAT			
Règlement 2004-02 concernant les coûts de certains services publics	le 24 août 04	9:1.253	<p>art. 1 by Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528)</p> <p>art. 3 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526)</p> <p>by Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528)</p> <p>by Règlement 2006-02 modifiant le</p>

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Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	le 7 déc 06	11:2.526	
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	

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QUEBEC (continued)			
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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	
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	
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			
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MUSKOWEKWAN FIRST NATION			
Property Assessment and Taxation By-law	Nov 15/07	12:1.69	

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SASKATCHEWAN (continued) OCEAN MAN FIRST NATION			
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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	ss.11(3), 12, 13(1), 19, 24, 26 by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191) 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	
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	

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SASKATCHEWAN (continued)			
WHITE BEAR FIRST NATIONS			
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	
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	
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	

TABLE OF STANDARDS AND PROCEDURES

This table lists the standards and procedures established by the First Nations Tax Commission 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.

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. 12:2.189).

Amendments to standards and procedures are listed in a separate column. The section amended is shown in boldface type followed by the name of the amending standard or procedure and its location in the *First Nations Gazette*.

Title	Effective date	F. N. Gaz.	Amendments
FIRST NATIONS TAX COMMISSION			
Standards for First Nation Expenditure Laws.....	Oct 22/07	12:Spec.Ed.27	
Normes relatives aux lois sur les dépenses des Premières nations	le 22 oct 07	12:Spec.Ed.29	
Standards for First Nation Property Assessment Laws.....	Oct 22/07	12:Spec.Ed.1	
Normes relatives aux lois sur l'évaluation foncière des Premières nations	le 22 oct 07	12:Spec.Ed.1	
Standards for First Nation Property Taxation Laws.....	Oct 22/07	12:Spec.Ed.15	
Normes relatives aux lois sur l'imposition foncière des Premières nations	le 22 oct 07	12:Spec.Ed.16	
Standards for First Nation Rates Laws	Oct 22/07	12:Spec.Ed.22	
Normes relatives aux lois sur les taux des Premières nations	le 22 oct 07	12:Spec.Ed.24	
Standards for the submission of information required under section 8 of the Act	Sept 17/08	12:2.189	
Normes relatives à la présentation des renseignements exigés par l'article 8 de la Loi.....	le 17 sept 08	12:2.195	