

# First Nations Gazette



2005

Vol. 9, No. 1

Pages 1 – 308

cited F.N. Gaz. 2005.9:1

MANAGING EDITOR

Zandra L. Wilson, B.A., LL.B.

EDITORIAL ASSISTANT

Terri Bahr

EDITORIAL BOARD

|                 |                 |
|-----------------|-----------------|
| Brent Moreau    | Ken Scopick     |
| David Paul      | Ricky Fontaine  |
| Lilian Richards | Sakej Henderson |

INDIAN TAXATION ADVISORY BOARD

Chief Strater Crowfoot, Chairman

|                     |                |
|---------------------|----------------|
| C.T. (Manny) Jules  | David Paul     |
| Chief William McCue | Ricky Fontaine |

Indian Taxation Advisory Board  
and  
Native Law Centre  
2005

© 2005

Indian Taxation Advisory Board, Eastern Office  
2nd floor, 90 Elgin Street  
Ottawa, Ontario K1A 0H4

Native Law Centre  
University of Saskatchewan  
101 Diefenbaker Place  
Saskatoon, Saskatchewan S7N 5B8

**First Nations Gazette Subscription and Distribution Office**

First Nations Gazette  
Native Law Centre  
University of Saskatchewan  
101 Diefenbaker Place  
Saskatoon, Saskatchewan S7N 5B8

Telephone: (306) 966-6189

Fax: (306) 966-6207

Website: <http://www.usask.ca/nativelaw/publications/desc/fng.html>

E-mail: [native.law@usask.ca](mailto:native.law@usask.ca)

The *First Nations Gazette* is published semi-annually.  
2005 subscription rate: \$72.00 (Can.)

ISSN 1206-9086

## WAIVER NOTICE

Users of the *First Nations Gazette* are advised that it is prepared for convenience of reference and notice only, and is not published under legislative authority. The by-laws and codes enacted by the First Nations of Canada are reproduced in the *Gazette* as they were approved. In order to preserve the authenticity of the original by-laws and codes, any errors that may have appeared 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 should be obtained from the individual enacting First Nation.

The publishers do not warrant that the by-laws and codes contained herein are complete or accurate, and do not assume, 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*.

## EXPLANATORY NOTES

### CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Taxation and licensing by-laws as approved since the publication date of the last issue of the *First Nations Gazette*;
- c. Subject Index of By-laws;
- d. Table of By-laws and Codes setting out the current and on-going status of band by-laws and codes published in the *First Nations Gazette*.

### ARRANGEMENT/FORMAT

1. The format of band by-laws in the *First Nations Gazette* generally follows the format of regulations found in the *Consolidated Regulations of Canada*.
2. The arrangement of by-laws and codes is alphabetical: by province, by band, and by title.
3. The Editorial Board reserves the right to set typography and layout for the *First Nations Gazette* for publication purposes. By-laws and codes submitted for publication have therefore been prepared accordingly.
4. For the purposes of consistency, where by-laws did not include a title at the head of the by-law, the editors have inserted titles, placed in square brackets, composed of the band name, type of by-law, the by-law number if there was one and/or the year.

### CITATION OF BY-LAWS AND CODES

1. Any by-law or code included in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, e.g. *Kwantlen First Nation Property Assessment and Taxation By-law*, F.N. Gaz. 2005.9:1.101.

#### CITATION OF BY-LAWS AND CODES (continued)

2. The citation style, as shown in the above example, includes the following elements: *By-law/Code title*, Gazette abbreviation year.volume:issue.page.

#### LANGUAGE OF PUBLICATION

1. Band by-laws and codes which appear in the *First Nations Gazette* are published in the language in which they were approved.
2. For by-laws and codes to be published in the *First Nations Gazette*, the text of laws and notice of laws, where provided in an Aboriginal language, must be translated by the enacting First Nation into either English or French.

## CONTENTS

### ALBERTA

|   |   |
|---|---|
| Bigstone Cree First Nation<br>2004 Tax Rates By-Law .....       | 1 |
| Siksika Nation<br>Property Assessment and Taxation By-law ..... | 2 |

### BRITISH COLUMBIA

|   |     |
|---|-----|
| Bonaparte Indian Band<br>Annual Tax Rates By-law No. 16, 2004 .....         | 54  |
| Coldwater Indian Band<br>2004 Tax Rates By-law.....                         | 57  |
| Doig River Indian Band<br>Financial Administration By-law .....             | 59  |
| Kamloops Indian Band<br>2004 Budget By-law.....                             | 83  |
| 2004 Property Rates By-law.....   | 92  |
| Kwantlen First Nation<br>Property Assessment and Taxation By-law .....      | 101 |
| Kwaw Kwaw Apilt First Nation<br>Rates By-law No. 2004.....                  | 153 |
| Leq'á:mel First Nation<br>Railway Right-of-Way Rates By-law No. 2004-2..... | 155 |
| Rates By-law No. 2004.....  | 158 |
| Lheidli T'enneh Band<br>2004 Rates By-law .....                             | 160 |
| Little Shuswap Indian Band<br>Rates By-law 2004-T02.....                    | 162 |
| Lower Kootenay Indian Band<br>2004 Rates By-law .....                       | 163 |
| Lower Similkameen Indian Band<br>Annual Tax Rates By-law No. 1, 2004.....   | 165 |
| Property Taxation By-law, Amendment By-law No. 1-2004 .....                 | 167 |
| Moricetown First Nation<br>2004 Rates By-law .....                          | 169 |
| Musqueam Indian Band<br>2004 Rates By-law No. 2004-01 .....                 | 171 |
| Property Tax Expenditure By-law .....                                       | 173 |
| Neskonlith Indian Band<br>2004 Rates By-law .....                           | 179 |
| Shxw'ówhámél First Nation<br>Rates By-law 2004-1 .....                      | 181 |

|   |     |
|---|-----|
| Shxwhá:y Village (formerly Skway Indian Band)   |     |
| Property Assessment and Taxation By-law .....   | 182 |
| Property Assessment and Taxation By-law,<br>Amendment By-law No. 2004-02 .....  | 234 |
| Skowkale First Nation   |     |
| 2004 Rates By-law .....   | 236 |
| Exemption By-law 1-2004 .....   | 238 |
| Skuppah Indian Band   |     |
| 2004 Rates By-law .....   | 239 |
| Skway Indian Band see Shxwhá:y Village  |     |
| St. Mary's Indian Band  |     |
| Rates By-law 2004-YR12.....   | 241 |
| T'it'q'et First Nation  |     |
| 2004 Rates By-law .....   | 242 |
| Tl'azt'en Nation  |     |
| 2004 Expenditure By-law .....   | 243 |
| 2004 Rates By-law .....   | 244 |
| Upper Similkameen Indian Band   |     |
| 2004 Rates By-law .....   | 246 |
| Whispering Pines/Clinton Indian Band  |     |
| 2004 Rates By-law .....   | 248 |
| <b>QUEBEC</b>   |     |
| Conseil des Montagnais du Lac-Saint-Jean  |     |
| Règlement modifiant le Règlement administratif No. 22<br>concernant l'imposition de permis dans la réserve<br>indienne de Mashteuatsh No. 5 ..... | 250 |
| Nation huronne-wendat   |     |
| Règlement 2004-02 concernant les coûts de certains<br>services publics.....   | 253 |
| <b>SASKATCHEWAN</b>   |     |
| Carry The Kettle First Nation   |     |
| 2004 Tax Rates By-law.....  | 256 |
| Ocean Man First Nation  |     |
| 2004 Rates By-law .....   | 257 |
| White Bear First Nations  |     |
| 2004 Tax Rates By-law.....  | 259 |
| Whitecap Dakota First Nation  |     |
| 2004 Rates By-law .....   | 262 |
| Subject Index of By-laws.....   | 265 |
| Table of By-laws and Codes .....  | 269 |

**BIGSTONE CREE FIRST NATION  
2004 TAX RATES BY-LAW**

[Effective December 2, 2004]

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 Bigstone Cree First Nation enacted the *Bigstone Cree First Nation Property Assessment and Taxation By-law* on April 15, 2004;

THEREFORE BE IT RESOLVED THAT the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Bigstone Cree First Nation 2004 Tax Rates By-law*.

2. Pursuant to Section 12.1 of the *Bigstone Cree Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

- |   |       |
|---|-------|
| (a) for property other than machinery and equipment | 2.66% |
| (b) for machinery and equipment                     | 1.99% |

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on July 7, 2004.

\_\_\_\_\_  
Chief Francis Gladue

\_\_\_\_\_  
[Clara Moberly]  
Councillor Clara Moberly

\_\_\_\_\_  
[Leonard Young]  
Councillor Leonard Young

\_\_\_\_\_  
[Bert Alook]  
Councillor Bert Alook

\_\_\_\_\_  
[Leonard Alook]  
Councillor Leonard Alook

\_\_\_\_\_  
[Marcel Gladue]  
Councillor Marcel Gladue

\_\_\_\_\_  
[Leonard Okemow]  
Councillor Leonard Okemow

**SIKSIKA NATION**  
**PROPERTY ASSESSMENT AND TAXATION BY-LAW**

[Effective November 15, 2004]

TABLE OF CONTENTS

|            |  |    |
|------------|--|----|
|            | Short Title.....   | 3  |
| Part I     | Interpretation.....  | 4  |
| Part II    | Administration.....  | 6  |
| Part III   | Application of By-law.....                                       | 6  |
| Part IV    | Liability to Taxation.....                                       | 6  |
| Part V     | Levy of Tax.....   | 8  |
| Part VI    | Information for Assessment Roll.....                             | 8  |
| Part VII   | Assessed Value.....  | 9  |
| Part VIII  | The Assessment Roll.....   | 10 |
| Part IX    | Amendments to Assessment Roll.....                               | 11 |
| Part X     | Appeals.....   | 12 |
| Part XI    | Tax Notice.....  | 18 |
| Part XII   | Due Date and Interest.....                                       | 19 |
| Part XIII  | Periodic Payments.....   | 20 |
| Part XIV   | Receipts and Certificates.....                                   | 20 |
| Part XV    | Application of Revenues.....                                     | 20 |
| Part XVI   | Collection and Enforcement.....                                  | 21 |
|            | Proof of Debt.....   | 21 |
|            | Special Lien and Priority of Claim.....                          | 21 |
|            | Demand for Payment and Notice of Enforcement<br>Proceedings..... | 22 |
|            | Distress: Seizure of Goods.....                                  | 23 |
|            | Distress: Sale of Goods Seized by Distress.....                  | 23 |
|            | Sale of Improvements or Proprietary Interest.....                | 24 |
|            | Cancellation of Interest Held by Taxpayer.....                   | 26 |
|            | Forfeiture of Property.....                                      | 27 |
|            | Absconding Taxpayer.....   | 28 |
|            | Discontinuance of Services.....                                  | 28 |
| Part XVII  | Service and Local Improvement Charges.....                       | 29 |
| Part XVIII | General and Miscellaneous.....                                   | 31 |



## SCHEDULES

|        |  |    |
|--------|--|----|
| I.     | Request for Information .....  | 34 |
| II.    | Classes of Property .....  | 35 |
| III.   | Notice of Assessment .....   | 36 |
| IV.    | Appeal to Assessment Review Committee.....                                 | 37 |
| V.     | Notice of Hearing .....  | 38 |
| VI.    | Request for Attendance.....  | 39 |
| VII.   | Tax Notice.....  | 40 |
| VIII.  | Costs Payable by a Taxpayer Arising from Enforcement<br>Proceedings.....   | 41 |
| IX.    | Certification of Debt Owning by the Taxpayer.....                          | 42 |
| X.     | Demand for Payment and Notice of Enforcement<br>Proceedings.....           | 43 |
| XI.    | Notice of Distress .....   | 44 |
| XII.   | Notice of Sale of Goods Seized by Distress .....                           | 45 |
| XIII.  | Notice of Sale of Improvements and Disposition of Interest<br>in Land..... | 46 |
| XIV.   | Certification of Sale and Disposition of Interest on Reserve .....         | 47 |
| XV.    | Notice of Cancellation of Interest in Land .....                           | 48 |
| XVI.   | Certification of Cancellation of Interest in Land.....                     | 49 |
| XVII.  | Notice of Forfeiture .....   | 50 |
| XVIII. | Certification of Forfeiture.....   | 51 |
| XIX.   | Notice of Discontinuance of Services .....                                 | 52 |
| XX.    | Notice of Hearing .....  | 53 |

WHEREAS pursuant to the *Indian Act*, and specifically paragraph 83(1)(a), the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land, in the Reserve;

AND WHEREAS the Council of the Siksika Nation, having had such a by-law in continuous practice since 1988, deems it to be in the best interests of the Band to re-write a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the Siksika Nation at a duly convened meeting enacts the following By-law.

## SHORT TITLE

1. This By-law may be cited as the *Siksika Nation Property Assessment and Taxation By-law*.

## REVOCATION OF PROPERTY ASSESSMENT AND TAXATION BY-LAW

**1.1** *The Siksika Nation Land Tax By-law*, and subsequent amendments, approved and passed by the Council of the Siksika Nation on January 9, 1990, is hereby revoked and replaced in its entirety upon the coming into force of this by-law.

### PART I INTERPRETATION

**2.(1)** In this By-law,

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

“actual value” means the market value of the interest in land as if it were held in fee simple off Reserve;

“assessed value” means the actual value of interests in land as determined under this By-law;

“assessment roll” means a list prepared pursuant to this By-law and includes a supplementary roll, setting out interests in land within the assessment area and their assessed values for the purposes of taxation and includes any alterations or additions under Part IX of this By-law;

“assessment year” means the year, from January 1 to December 31, preceding the year in which taxes are to be levied;

“Assessor” means a person, or persons appointed by Council for the purposes of this By-law and any related duties as required by Council;

“Band” or “First Nation” means the Siksika Indian Band No. 430, being a Band within subsection 2(1) of the Act, also known as Siksika Nation, and referred to throughout this by-law as “Siksika”;

“band council resolution” means a motion passed and approved by a majority of the councillors of the Band present at a duly convened meeting;

“Council” means the Chief and Council of the Siksika Nation selected according to the custom of the Band or under subsection 2(1) and section 74 of the Act;

“improvement” means an addition to land or water over land and, without restricting the generality of the foregoing, includes

(a) anything erected or placed in, on, over or under land, whether or not it is so affixed to the land as to become transferred without special mention by a transfer of the land;

(b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;

(c) any item of immovable machinery and equipment which is prescribed assessable by band council resolution; or

(d) a manufactured home

“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;

“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;

“Minister” means the Minister of Indian Affairs and Northern Development;

“manufactured home” means any structure whether equipped with wheels or not and whether self-propelled or not, that

(a) is used or designed for use as a dwelling or sleeping place; and

(b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licensed or able to be licensed and equipped to travel on a public highway;

(c) is a business office or premises; and

(d) is accommodation for any other purposes;

“person” in addition to its ordinary meaning includes a partnership, association, company, society or body corporate;

“pipeline” is an improvement and means any pipe designed for or used in the commercial conveyance or transmission of any substance;

“Registrar” means the Lands Administrator for the Siksika Nation as appointed by Council;

“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;

“Reserve” means Siksika Indian Reserve No. 146 defined in subsection 2(1) of the Act and any land held as a special Reserve for the use and benefit of the Siksika Nation pursuant to section 36 of the Act;

“service charge” means a charge in respect of a service based on the estimated or actual annual cost of the service;

“settlement of taxes” means an agreement in which Council accepts payment as settlement of a taxation issue where it is in the best interest of the Band;

“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;

“Tax Administrator” means the person appointed by Council pursuant to section 3 to administer this By-law;

“tax debtor” means a person with outstanding obligations to pay taxes imposed by this By-law after the expiration of time provided for in Schedule X, the Demand for Payment and Notice of Enforcement Proceedings served pursuant to Section 60;

“taxation authority” means the Council of the Siksika Nation;

“trustee” means an executor, administrator, guardian, committee, receiver or any person having or taking upon him or herself the lawful possession, administration or control of property affected by an express trust, or having by lawful possession, management and control of the property of a person under any legal disability.

(2) The preamble forms part of this By-law.

PART II

ADMINISTRATION

Tax Administrator           **3.(1)** Council may appoint a Tax Administrator for a specified or indefinite term to administer this By-law.

(2) The Tax Administrator is responsible for collection of taxes and enforcement of payment under this By-law.

PART III

APPLICATION OF BY-LAW

Application of By-law           **4.** This By-law applies to all interests in land within the Reserve.

PART IV

LIABILITY TO TAXATION

Taxable property           **5.(1)** Subject to section 6, all interests in land including any right to occupy, possess, or use land, is subject to taxation under this By-law.

(2) Without derogating from Council’s taxing authority or jurisdiction, Council may accept grants or settlements in place of taxes where it is in the best interests of the Band.

## EXEMPTION FROM TAXATION

Exemption

**6.** The following interests in land are not subject to taxation:

(a) any interest in land of the Band or of a member of the Band;

(b) any interest in land of a corporation, all the shareholders of which are members of Council, and which an interest in land is held for the benefit of all the members of the Band;

(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) a 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;

(h) a cemetery to the extent that it is actually used for burial purposes;

(i) land, buildings, pipes, machinery and equipment that are part of a natural gas distribution system serving residents of the reserve;

(j) land, buildings, equipment and rights of way that are part of a rail transportation system;

(k) a dwelling house occupied for seasonal recreational purposes and land occupied in conjunction with it;

(l) a golf course, including its' clubhouse and other accessory buildings.

**7.** Notwithstanding section 6, all interests in land are liable to service and local improvement charges under Part XVII of this By-law.

**8.** 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.(1)** An exemption does not apply to any portion of a building other than the portion occupied or used for the purpose for which the exemption was granted.

**(2)** Where an exemption applies to a portion of a building, it applies, in the same proportion, to the land that is necessary as the site for the building.

**PART V**

**LEVY OF TAX**

Persons subject to taxation

**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.

Tax rates

**11.(1)** In each taxation year not later than May 1, 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.

**(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.

**(3)** Taxes shall be levied by applying the rate of tax against the assessed value of the land and improvements.

**12.** Taxes levied in a taxation notice mailed under section 24 are due and payable on June 30 of the year in which they are levied.

**PART VI**

**INFORMATION FOR ASSESSMENT ROLL**

Information

**13.(1)** Every person liable for tax shall, on request, forthwith furnish to the Assessor, in writing and signed, the information requested in Schedule I concerning the land used or occupied by that person and without restricting the generality of the foregoing, including: purchase price; terms and covenants in leases; construction costs; costs of alterations and repairs; income and expense information or, rents payable, paid or agreed to be paid.

(2) Where an Assessor does not receive the information referred to in subsection (1), or is not satisfied that the information received is accurate, the Assessor shall value the interest in land on the basis of information in his or her possession.

PART VII

ASSESSED VALUE

Assessors

**14.(1)** Council may appoint by band council resolution one or more Assessors for a definite or indefinite term.

(2) An appointment under subsection (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 6 as set out in the band council resolution.

Valuation date

**15.** For the purpose of determining the actual 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.

**16.** 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 following the valuation date; and

(b) the permitted use of the property and all other interests in land were the same as on December 31 following the valuation date.

Criteria for valuation

**17.(1)** The Assessor shall assess interests in land according to the classes of real property as set out in Schedule II.

(2) Except as otherwise provided in the By-law, for the purposes of assessing interests in land the Assessor shall use the practices and regulations established under the *Alberta Municipal Government Act* as amended from time to time.

Valuation standard

**18.(1)** Except as provided in subsections 17(2) and 18(3), the Assessor shall value land and improvements at their actual value.

(2) The Assessor shall determine the actual value of land and improvements using equivalent rates which would be applied if the interest in land was within the province of Alberta.

(3) Notwithstanding subsection (1), 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.

(4) 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 subsection (3).

## PART VIII

### THE ASSESSMENT ROLL

Contents of  
assessment  
roll

**19.** Not later than May 15 of the 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.

**20.** The Assessor shall include in the assessment roll the particulars set out in section 19 for any interest in land in respect of which grants or settlement in place of taxes may be accepted.

**21.** The Assessor shall set out the value of improvements separately from the value of the land on which they are located.

**22.(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.

(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.



**23.(1)** The assessment roll is effective on its approval by Council.

(2) On approval, the assessment roll is open to inspection in the Siksika Nation office by any person during regular business hours.

**24.** 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 or settlement in place of taxes may be sought.

**25.** The notice of assessment shall be in the form set out in Schedule III or a form approved by Council and shall contain the information set out in the assessment roll in respect of that interest in land and shall contain a statement as to the right of appeal.

## PART IX

### AMENDMENTS TO ASSESSMENT ROLL

Amendment of  
assessment  
roll

**26.** 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 28, shall not make any amendments after December 31 of the current taxation year.

Notice of amended  
Assessment

**27.** 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 in the form set out in Schedule III or a form approved by Council in respect of the amended assessment to each person affected.

Under-assessment

**28.** 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, in the form set out in Schedule III or a form approved by Council, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed.

**29.** 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.

**30.** Parts VIII, X, XI, XII and XIV apply with respect to an amended assessment roll and to an amended assessment notice.

**31.** 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, together with interest at the rate of 10% per annum. 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 X

### APPEALS

Establishment of  
Assessment  
Review  
Committee

**32.(1)** Council by band council resolution shall establish an Assessment Review Committee consisting of

(a) one person who is or was duly qualified to practice law in the Province of Alberta, or who is or was a Judge of a Provincial, County or Supreme Court in the Province of Alberta;

(b) one person who has sat as a member of an appeal board to review assessments in and for the Province of Alberta; and

(c) one person who is a member of the Siksika Nation who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates.

(2) 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, 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, Council shall appoint the next person on the list until a substitute member of the Assessment Review Committee is able to act.

(3) Each member of the Assessment Review Committee shall hold office for a period of three years unless the member resigns or is otherwise removed from office in accordance with the terms of this By-law.

(4) Each member of the Assessment Review 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 of \$200 per day plus out of pocket expenses for time spent on activities related to the Assessment Review Committee.

(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.

**33.(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.

(2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule IV to the Assessment Review Committee at the address set out in the assessment notice within thirty (30) days of the mailing of the assessment notice.

Contents of appeal

(3) An appellant may make the appeal through his or her solicitor or agent, in which case the appeal shall set forth the name and address of the solicitor or agent, as well as the name and address of the appellant.

(4) Any notice or correspondence required to be given to an appellant shall be properly given if delivered to the solicitor or agent at the address set out in the appeal.

(5) Where an appeal is taken with respect to an amended assessment notice, the appeal shall be confined to the amendment.

Duties of Committee

**34.(1)** The Assessment Review Committee shall

- (a) hear all appeals from assessment notices;
- (b) investigate and advise 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 ten (10) 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 at least ten (10) days written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

(2) In performing their duties under this By-law, the members of the Assessment Review 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.
- Chairman (3) 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.
- Secretary (4) Council shall appoint a Secretary of the Assessment Review Committee.

  - (5) 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.
- Parties **35.**(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 notice and opportunity to be heard at any appeal proceedings.

  - (2) The Assessment Review Committee shall give the Band Council ten (10) days written notice of, and a reasonable opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this By-law.
- Quorum and vacancy **36.**(1) A majority of the members of the Assessment Review Committee constitutes a quorum.

  - (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.
  - (3) All questions respecting appeals shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.
  - (4) 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.

- Conflict of interest      **37.(1)** 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 a member of Council;
  - (c) is an employee of the Band or Council;
  - (d) has financial dealings with the Band 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.
- Date of sittings      **38.(1)** Subject to section 41(2), the Assessment Review Committee must make all decisions within 150 days after the assessment notices are sent out.
- (2) The Assessor shall deliver the assessment roll to the Assessment Review Committee on or before the date upon which the Committee commences its sittings.
  - (3) The Assessment Review Committee shall mail a Notice of Hearing to all parties in the appeal in the form provided in Schedule V.
- Witnesses and documents      **39.(1)** The Assessment Review Committee may request the attendance of witnesses and the production and inspection of documents.
- (2) A party to any appeal proceedings before the Assessment Review Committee may request that a Notice be served by any member of the Committee, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal.
  - (3) Where pursuant to subsection (2) a party requests that a Notice be served by a member of the Committee
    - (a) 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;
    - (b) the Notice shall be in the form attached as Schedule VI.
  - (4) The party requesting the attendance of a witness shall pay a two (\$2) dollar witness fee plus reasonable travelling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

Hearing of appeals

**40.(1)** 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.

(2) The Assessment Review Committee may hear an appeal whether the appellant is present or not.

(3) The Assessment Review Committee may, after hearing an appeal, postpone consideration thereof 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.

(4) 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 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.

(5) 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.

Reference to  
Band Council

**41.(1)** Upon completion of hearing all appeals, except those adjourned under subsection 41(2), 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 or against allowing the appeal.

(2) Notwithstanding subsection 38(1), the Assessment Review Committee may, with the consent of all parties to an appeal, and without prejudice to the rights to any party, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise Council as provided in this section.

(3) Within fifteen (15) days from the receipt of the decision of the Assessment Review Committee, the Council shall instruct the Assessor to prepare a final assessment roll including any amendments resulting from the decisions in subsection (1).

Notice of decision

(4) Not later than fourteen (14) days from the receipt of the instructions pursuant to subsection (3) the Assessor shall notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.

(5) The notice given under subsection (4) shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

Amendment of roll

(6) Where the Assessor is directed to amend an assessment roll under subsection (3), the Assessor shall do so within 14 days, and shall return the assessment roll forthwith to the Chairperson of the Assessment Review Committee.

(7) The Assessor shall date and initial amendments made to the assessment roll pursuant to subsection (3).

(8) Forthwith upon receiving an amended assessment roll under subsection (6), the Chairperson of the Assessment Review Committee shall verify that the roll has been amended according to the decisions of Council under subsections (3) and (6).

## PART XI

### TAX NOTICE

Tax notice

**42.(1)** Where Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, not later than May 31 of the taxation year the Tax Administrator shall mail to every person whose name appears in the assessment role, a tax notice in the form set out in Schedule VII, or a form approved by Council, 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.

(2) The tax notice referred in subsection (1) shall contain the information set out in Schedule VII which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.

**43.(1)** The Tax Administrator shall enter the date of mailing the tax notice on the assessment roll.

(2) The mailing of the tax notice by the Tax Administrator constitutes a statement of and demand for payment of the taxes.

**44.** Where applicable, a tax notice shall state that taxes are payable in conjunction with periodic lease payments under Part XIII.

**45.(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 taxpayer the amount paid in excess of liability.

(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 XII

### DUE DATE AND INTEREST

When taxes  
Payable

**46.(1)** Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 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 under Part X may be pending.

(2) 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.

(3) 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 referred to in Part XI.

(4) Unless a challenge is initiated pursuant to subsection (3), the taxpayer shall thereafter be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes as provided in Part XVI.

(5) A 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.

**47.** Where taxes are due and payable in conjunction with payment of rent under Part XIII, the proportionate payment is due and payable on the date that the rent is due and payable.

**48.** 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 under section 23.

Interest

**49.** If all or any portion of taxes remain unpaid after June 30 of the year they are first levied, the unpaid portion shall accrue compound interest at the rate of 1% per month or any part thereof.

**50.** 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 XIII

#### PERIODIC PAYMENTS

Payment of percentage

**51.** 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.

Payment on account

**52.** 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 XIV

#### RECEIPTS AND CERTIFICATES

Receipt

**53.** Except where Part XIII applies, on receipt of a payment of taxes, the Tax Administrator shall issue an official receipt to the tax payer, and shall enter the number of the receipt on the assessment roll opposite the interest in land for which the taxes are paid.

Certificate

**54.** 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 XV

#### APPLICATION OF REVENUES

Application of revenues

**55.(1)** All moneys raised under this By-law shall be placed in a special account or accounts.

- (2) Moneys raised shall include
  - (a) taxes;
  - (b) grants or settlement in place of taxes;
  - (c) interest; and

(d) amounts collected on account of costs.

(3) Subject to section 56, an expenditure made out of moneys raised under this By-law shall be made under authority of a separate by-law.

Authorized expenditures

**56.** The following expenditures of funds raised under this By-law are hereby authorized:

- (1) refunds of overpayment and interest;
- (2) all expenses of preparation and administration of this By-law;
- (3) remuneration of an Assessor and the Tax Administrator;
- (4) all legal costs and other expenses of enforcement of this By-law.

## PART XVI

### COLLECTION AND ENFORCEMENT

#### *Proof of Debt*

Costs of Enforcement

**57.** 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 this By-law. Such costs shall be in accordance with Schedule VIII to this By-law.

Liability for taxes

**58.(1)** A person named in an assessment roll as having an interest in is liable for all taxes imposed in respect of the interest in land during the year and all unpaid taxes imposed in previous years.

(2) 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 shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

Taxes are a special lien

#### *Special Lien and Priority of Claim*

**59.(1)** Taxes due and payable are a special lien and encumbrance on the interest in land.

(2) The special lien and encumbrance referred to in section 59(1) attaches to the interest in land being taxed, and without limiting the foregoing, attaches to the interest in land of a subsequent holder.

(3) The person who acquires an interest in land on which a lien under this By-law has been registered and the person to whom the taxes were originally levied are jointly and severally liable for the lien.

(4) The Tax Administrator may register a certificate issued under section 58(2) in either register on or after January 2 following the year in which the taxes are imposed.

(5) Pursuant to section 59(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person.

(6) 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.

(7) The special lien and encumbrance is not lost or impaired by reason of any technical error or omission.

*Demand for Payment and Notice of Enforcement Proceedings*

List of unpaid taxes

**60.**(1) Except for tax proceedings postponed pursuant to subsection 60.1(1), on or after January 2 following the year for which taxes are imposed, the Tax Administrator shall prepare a list of outstanding taxes and of the persons liable for payment.

Demand for payment and Notice of Enforcement Proceedings

(2) Within thirty (30) days of completion of the list pursuant to subsection 60(1), the Tax Administrator shall mail, in the form set out in Schedule X, 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.

(3) For the purposes of this section the mailing of a Demand for Payment and Notice of Enforcement Proceedings is deemed to be delivery to the addressee.

Commencement of enforcement proceedings

(4) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 60(2), 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.

Postponement,  
reduction and  
remission of  
taxes

**60.1** Council may, upon application by the tax debtor,

- (1) postpone taking enforcement proceedings for a specified period; or
- (2) reduce or remit the taxes where Council determines that
  - (a) full payment would result in undue hardship to the tax debtor; or
  - (b) it is necessary and in the best interest of the Band to effect a transfer of the tax debtor's interest.

*Distress: Seizure of Goods*

Distress

**61.(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 the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to section 60.1(1) has expired.

Notice of distress

(2) The Tax Administrator shall serve a Notice of Distress on the tax debtor in the form set out in Schedule XI.

Seizure of  
property

(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 Band, as represented by the Tax Administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on the 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 Council.

*Distress: Sale of Goods Seized by Distress*

Sale of Goods  
Seized by Distress

**62.(1)** If the Tax Administrator seizes by distress the tax debtor's goods pursuant to subsection 61(3), 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.

(2) If the outstanding taxes have not been paid in full sixty (60) days after a seizure by distress pursuant to section 61(3), 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.

(3) A Notice of Sale of Goods Seized by Distress in the form of Schedule XII shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on the Reserve.

(4) The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by subsection (3).

(5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the tax debtor. 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.

(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.

#### *Sale of Improvements or Proprietary Interest*

**63.**(1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the Tax Administrator to proceed by way of sale of improvements or proprietary interest. The Tax Administrator shall serve the tax debtor a Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII.

Sale of  
improvements  
or cancellation  
of proprietary  
interest

By public auction

(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60.1(1), 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 subsection (3) by public tender.

Publication  
of auction

(3) Council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

(4) A Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII to this By-law shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve.

(5) The sale of the improvements and disposition of interest in land 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).

Upset price

(6) With prior approval of Council, the Tax Administrator may at any sale and disposition conducted pursuant to subsection (2) or (4), 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.

(7) Where the Tax Administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (4) 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.

Redemption  
period

(8) At any time within six (6) months after the sale and disposition held pursuant to subsection (2) or (4), the tax debtor may redeem his/her interest in the 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.

(9) If upon the expiration of the redemption period provided by subsection (8), 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 in the form provided in Schedule XIV and shall register it in one or both registries and shall serve it on the tax debtor.

(10) Upon the filing of the certificate provided by subsection (9), 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.

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), 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.

(12) Upon the filing of the certificate provided by subsection (9), 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.

(13) If pursuant to subsections (7) and (9) the Band has become the owner of the interest in land, the Tax Administrator may sell such within ninety (90) days for not less than the upset price set pursuant to subsection (6).

*Cancellation of Interest in Land Held by Taxpayer*

Notice of  
Cancellation

**64.(1)** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) 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 in the form of Schedule XV.

(2) The Tax Administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered.

(3) 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 subsection 60.1(1), 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 in the form provided in Schedule XVI to this By-law and shall register it in the registers.



(4) Upon cancellation of the tax debtor's interest and with the consent with the Minister the Taxation Authority shall acquire the interest in the land free and clear of all encumbrances or charges.

*Forfeiture of Property*

Forfeiture of property

**65.**(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 served pursuant to section 60, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5), be absolutely forfeited.

Notice of forfeiture

(2) The tax debtor's interest in land shall be forfeited under subsection (1) forty (40) days after the Tax Administrator serves a Notice of Forfeiture pursuant to subsection (4) in the form set out in Schedule XVII on the tax debtor and on anyone else who may be in lawful possession of the interest in land

(3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the Tax Administrator shall obtain authorization from Council to proceed by forfeiture.

Contents of Notice of Forfeiture

(4) The Notice of Forfeiture shall state

(a) that the interest in land held by the tax debtor is subject to forfeiture under this section;

(b) the amount of all taxes, costs and fees due and payable on the date of the notice;

(c) the date on which the interest in land held by the tax debtor will forfeit;

(d) that the tax debtor has the right to prevent forfeiture by payment under this section; and

(e) that on forfeiture under this section, the interest held by the tax debtor in the Reserve will be forfeited clear of all charges except those third party interests which otherwise attach to the interest in land.

(5) The Notice of Forfeiture shall be mailed to the tax debtor's last known address or to the address of the person specified in the records of the Taxation Authority.

(6) Where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed,

payment of those taxes does not prevent forfeiture unless the payment

- (a) includes all taxes then due and payable;
- (b) includes reasonable costs incurred by the taxation authority in the forfeiture proceedings; and
- (c) is made before forfeiture occurs under this section.

(7) With the consent of the Minister, the Tax Administrator shall certify, in the form set out in Schedule XVIII to this By-law, 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.-

(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.

#### *Absconding Taxpayer*

Collection  
proceedings

**66.** Where the Tax Administrator has reasonable grounds to believe that the Taxpayer intends to remove his/her goods from the Reserve, or intends to dismantle or remove his/her improvements on Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this By-law, the Tax Administrator shall apply to a court of competent jurisdiction for remedy, notwithstanding the fact that the time for payment of taxes has not yet expired.

#### *Discontinuance of Services*

Discontinuance  
of services

**67.** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1), Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the interest in land assessed pursuant to this By-law be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX 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 XVII

SERVICE AND LOCAL IMPROVEMENT CHARGES

Establishment  
of service and local  
improvement  
charges

**68.**(1) Council may by by-law impose service and local improvement charges applicable to a part of the Reserve (hereinafter in this part called the “area”) to raise money for the following purposes:

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction of works;
- (c) the cutting of grass or weeds or the trimming of trees or shrubbery on any highway, lane or other public place;
- (d) the suppression of dust on any highway, lane, or other public place;
- (e) the collection and disposal of garbage;
- (f) the collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as Council may determine to be necessary or beneficial.

(2) In this Part, “charge” means a local improvement charge and a service charge.

(3) A charge shall be based on the actual or estimated annual cost of the local improvement or service and shall be levied at

- (a) a uniform rate, or
- (b) rates for each class of property based on:
  - (i) the number of lineal feet along the fronting or abutting lands;
  - (ii) the area determined by the fronting or abutting lands;
  - (iii) the number of dwelling-units or commercial or industrial occupancies on the lands served; or

(iv) the estimated or actual use or consumption of the service by occupants of the lands served.

(v) If some areas of land in respect of which a local improvement charge is to be imposed appear to call for a smaller or larger proportionate share of the charge because they are differently sized or shaped from other areas of land, those areas may be assigned the number of units of measurement the Council considers appropriate to ensure that they will bear a fair portion of the local improvement charge.

(4) The costs levied shall include engineering and advertising expenses, interest and carrying costs, sinking-fund or amortization costs, banking and legal fees, administration costs and any other expenses incidental to initiating and carrying out the work.

Notice of charges

**69.**(1) Before imposing a charge, Council shall give at least fifteen (15) days notice by

- (a) publishing the notice prior to the meeting referred to in section 70 in a newspaper of general circulation on the Reserve, if any;
- (b) posting the notice in the band administration offices and in prominent locations on the Reserve; and
- (c) sending the notice by registered mail, in the form set out in Schedule XX, to affected holders or occupiers who are not resident on the Reserve and providing the locatee with a copy of the notice.

(2) It shall be sufficient notice under paragraph (1) (c) if the address in the current assessment roll is used.

(3) The notice shall state

- (a) the intention of Council to have the work performed and to levy the charge;
- (b) the area in respect of which the charge is to be levied;
- (c) the rate at which the charge will be levied; and
- (d) that Council shall hold a public meeting to consider written and oral representations.

Hearing of  
representations

**70.**(1) On the date and at the time and place set out in the notice referred to in Section 69, Council shall sit and receive and hear representations.

(2) Council shall not proceed with the charge until after it holds public meetings to consider representations.

(3) Where Council imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the by-law that imposes the charge.

(4) A uniform increase, not exceeding ten (10) per cent, in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the by-law that imposes the charge.

**71.(1)** The Tax Administrator shall keep separate accounts for money raised by each charge under this Part.

(2) Council shall expend the money raised under this Part, and any interest that has accrued on that money, for the purpose and within the area stated in the implementing by-law.

**72.(1)** Charges under this Part shall be administered and enforced under this By-law in the same manner as taxes.

(2) For greater certainty charges are a special lien under Part XVI.

(3) The roll for a charge may be part of or a supplement to the assessment roll.

## PART XVIII

### GENERAL AND MISCELLANEOUS

Interpretation

**73.(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.

**74.** 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.

**75.** Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

Limitation period

**76.** 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 six (6) months from the making of the payment but the payment shall be deemed to have been voluntarily made.

Extension of time

**77.** 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.

Delivery of notices

**78.** 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.

By-law remedial

**79.** 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.

Headings

**80.(1)** Headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

(2) The schedules attached in the addendum shall be construed as being a guide for administrative purposes only.

Coming into force

**81.** This By-law shall come into force and effect on approval by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [June 16, 2004] .

[Strater Joseph Crowfoot]  
Chief Strater Joseph Crowfoot

[Janice Rose Doore]  
Councillor Janice Rose Doore

[Emery Reginald Medicine Shield]  
Councillor Emery Reginald  
Medicine Shield

[Hector Bennett Winnipeg]

Councillor Hector Bennett Winnipeg

[Kendall Charles Panther Bone]

Councillor Kendall Charles  
Panther Bone

[Leroy Good Eagle]

Councillor Leroy Good Eagle

[Clarence Victor Wolf Leg]

Councillor Clarence Victor Wolf Leg

[Scotty Jordon Many Guns]

Councillor Scotty Jordon Many Guns

[Stuart Kenneth Breaker]

Councillor Stuart Kenneth Breaker

[Richard Right Hand]

Councillor Richard Right Hand

[Eldon Weasel Child]

Councillor Eldon Weasel Child

[Jason Charles Doore]

Councillor Jason Charles Doore

[Charles Yellow Old Woman]

Councillor Charles Yellow Old Woman

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

Pursuant to section 13 of the *Siksika Nation Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by band council resolution made on \_\_\_\_\_, 20\_\_\_\_, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

Please be advised that if you do not provide me with accurate information as requested, it will be necessary for me to carry out my assessment on the basis of whatever information I may have in my possession.

Yours truly,

Assessor



SCHEDULE II

(section 17)

CLASSES OF PROPERTY

- (a) class 1 – residential;
- (b) class 2 – non-residential;
- (c) class 3 – farm land;
- (d) class 4 – machinery and equipment;
- (e) class 5 – linear property.

SCHEDULE III  
(section 24, Part IX)  
NOTICE OF ASSESSMENT

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that the assessment roll has been adopted by band council resolution dated \_\_\_\_\_, 20\_\_ and that in respect of the above-noted interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the *Siksika Nation Property Assessment and Taxation By-law*:

Name(s):

Address(es):

The assessed value of the \_\_\_\_\_ land:  
(classification)

The assessed value of the \_\_\_\_\_ improvements:  
(classification)

The assessed value of exempt land:

The assessed value of exempt improvements:

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL NET TAXABLE VALUE: \_\_\_\_\_

AND TAKE NOTICE you may, within thirty (30) days of the date of mailing of this assessment notice, appeal to the Assessment Review Committee in respect of liability to assessment, assessed value, assessment classification or an alleged error or omission. The notice of appeal must be in writing and signed by the appellant or his or her agent, and must set out a mailing address to which all notices to the appellant may be sent. The notice of appeal may be mailed to the Assessment Review Committee at \_\_\_\_\_ .

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT to the provisions of the *Siksika Nation Property Assessment and Taxation By-law*, I hereby appeal the assessment of the following interest in land:

(description of the business and location)

on the following grounds:

- 1.
- 2.
- 3.
- 4.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Printed name of appellant

\_\_\_\_\_  
Appellant's signature

\_\_\_\_\_  
Address to which all notices to appellant are to be sent

To: Assessment Review Committee

c/o \_\_\_\_\_  
(office of the assessor)

SCHEDULE V

(subsection 38(3))

NOTICE OF HEARING

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from assessment requested in Schedule IV dated the \_\_\_\_\_, 20\_\_\_\_ relating to the above-noted interest in land at \_\_\_\_\_ (a.m./p.m.) on \_\_\_\_\_, 20\_\_\_\_.

AND TAKE NOTICE that you should bring to the hearing, all relevant documents pertaining to such appeal.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Chairperson  
Assessment Review Committee

SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

\_\_\_\_\_

WHEREAS an appeal has been filed with respect to the assessment of \_\_\_\_\_  
\_\_\_\_\_ (description of interest in land), and  
you may have information to assist the Assessment Review Committee.

THIS IS TO REQUEST your attendance before the Assessment Review Committee  
at \_\_\_\_\_ (location) on \_\_\_\_\_, 20\_\_ at  
\_\_\_\_\_ (a.m./p.m.) to give evidence concerning the said assessment, bringing  
with you any documents in your possession that may relate to the said assessment.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Chairperson  
Assessment Review Committee

SCHEDULE VII

(section 42)

TAX NOTICE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_

(description of interest in land)

PURSUANT to the provisions of the *Siksika Nation Property Assessment and Taxation By-law*, taxes in the amount of \_\_\_\_\_ are hereby levied with respect to the above-noted interest in land, and take notice that said taxes are due and payable forthwith, by cheque payable to the Siksika Nation.

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

\_\_\_\_\_

\_\_\_\_\_

Assessed value \$ \_\_\_\_\_

Taxes (current year) \$ \_\_\_\_\_

Arrears \$ \_\_\_\_\_

Interest \$ \_\_\_\_\_

Total Payable \$ \_\_\_\_\_

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE VIII

(section 57)

COSTS PAYABLE BY A TAXPAYER ARISING FROM  
ENFORCEMENT PROCEEDINGS

- |  |                         |
|--|-------------------------|
| 1. For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.:  | \$35.00 per notice      |
| 2. For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale 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 land, including attending, investigating, taking inventory, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | \$40.00 per hour        |
| 5. For issuing and registering any and all certificates required by Part XVI:  | \$10.00 per certificate |
| 6. For disbursements, including without limiting photocopying (\$.30 per page), advertising, storage fees, etc.:   | as and when arising     |

SCHEDULE IX  
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT to the *Siksika Nation Property Assessment and Taxation By-law*, I \_\_\_\_\_, Tax Administrator of the Siksika Nation, certify that \$\_\_\_\_\_ is the amount of the outstanding taxes that is due and owing by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (description of interest in land).

Attached hereto is a copy of that part of the assessment roll of the Siksika Nation that refers to the property taxes that are due and payable by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (description of interest in land).

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator



SCHEDULE X

(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_

(description of interest in land)

The payment date of \_\_\_\_\_, 20 \_\_\_\_, prescribed by the notice of taxes served on you with respect to the above-noted property has now expired. The Siksika Nation HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Other costs: \$ \_\_\_\_\_

Total outstanding tax debt: \$ \_\_\_\_\_

TAKE NOTICE THAT the failure to pay in full in the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The *Siksika Nation Property Assessment and 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 that may be used by the Tax Administrator are set out in the *Siksika Nation Property Assessment and Taxation By-law*, a copy of which is available from the Tax Administrator upon request.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XI  
(sections 61 and 62)  
NOTICE OF DISTRESS

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing of \$\_\_\_\_\_ with respect to the above-noted property on or before the expiration of seven (7) days after the date of this notice will result in the Tax Administrator, pursuant to subsection 61(3) of the *Siksika Nation Property Assessment and Taxation By-law*, seizing by distress the property described as follows:

(a general description of the property which has been assessed)

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the seven (7) days set out above, will result in a copy of this notice being posted at the locations on reserve where the property is located and will result in the seizure of such property, which will be held in the possession of the Tax Administrator, 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 62(1) of the *Siksika Nation Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) 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 property.

AND FURTHER TAKE NOTICE THAT upon the expiration of 60 (sixty) days after the property has been seized and the failure to pay the outstanding tax debt or to commence court proceedings as set out above, you will be deemed to have abandoned the property seized and the Tax Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of Goods Seized by Distress will be posted on your property located on reserve, and will be published for at least seven (7) days in the \_\_\_\_\_ newspaper, (one or more newspapers of general local circulation) before the date of sale.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XII

(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Siksika Nation will occur on \_\_\_\_\_, \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ (location) on the \_\_\_\_\_ Reserve.

At the above-noted sale, the following goods, seized by distress pursuant to sections 61 and 62 of the *Siksika Nation Property Assessment and Taxation By-law*, will be sold with the proceeds of such sale being used to pay the outstanding tax debt:

(general description of the goods)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIII  
(subsections 63(1) and 63(4))

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF  
INTEREST IN LAND

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of improvements)

\_\_\_\_\_  
(description of interest in land)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-noted property, being \$\_\_\_\_\_, on or before the expiration to sixty (60) days after the date of this notice will result in the Tax Administrator for the Siksika Nation holding a sale by public auction (or tender) of the improvements located on the above-noted 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 seven (7) 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 six (6) months after the above-noted sale and disposition, you may redeem your improvements and interest in land by paying to the Tax Administrator 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-noted sale and disposition. If upon the expiration of those six (6) months any amount of the taxes remain outstanding, the sale of the improvements and disposition of the interest will be declared final, and the purchaser shall obtain both your title in the improvements sold and your interest in land.

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\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON RESERVE

RE:

\_\_\_\_\_

(description of interest in land)

\_\_\_\_\_

(description of improvements)

I, \_\_\_\_\_, Tax Administrator of the Siksika Nation, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-noted interest on Reserve, that interest has been disposed of by public auction (or tender) and the above-noted improvements have been sold by public auction (or tender) pursuant to section 63 of the *Siksika Nation Property Assessment and Taxation By-law*. The following person shall, pursuant to subsection 63(10) of that By-law, be substituted for the Tax Debtor as the holder of the above-noted interest in land:

(name and address of purchaser at sale)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XV  
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$\_\_\_\_\_ with respect to the above-noted interest in land will result, upon the expiration of six (6) months from the date of this notice, in the cancellation of such interest in land on the Reserve. The failure to pay such taxes is a breach of the \_\_\_\_\_ (lease, licence or permit) which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the interest in land on reserve, and any rights or interests which you acquired through such \_\_\_\_\_ (lease, licence or permit) will cease to exist.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: \_\_\_\_\_  
(description of interest in land)

I, \_\_\_\_\_, Tax Administrator for the Siksika Nation, hereby certify that the above-mentioned interest in land on the Siksika Reserve, has been cancelled or terminated pursuant to subsection 64(3) of the *Siksika Nation Property Assessment and Taxation By-law* as a result of the failure of \_\_\_\_\_ to pay the outstanding tax debt.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVII  
(subsection 65(2))

NOTICE OF FORFEITURE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE THAT taxes imposed by the *Siksika Nation Property Assessment and Taxation By-law* for the above-noted interest in the years \_\_\_\_\_ have been outstanding for two (2) years and pursuant to section \_\_\_\_\_, 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 fortieth day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Siksika Nation. Upon such forfeiture, your interest in land 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.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator



SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE: \_\_\_\_\_  
(description of interest in land)

I, \_\_\_\_\_, Tax Administrator for Siksika Nation, hereby certify that resulting from the failure of \_\_\_\_\_ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in land in the Siksika Reserve, such interest has been forfeited to the Siksika Nation pursuant to sections \_\_\_\_\_ and \_\_\_\_\_ of the *Siksika Nation Property Assessment and Taxation By-law*.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIX

(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_

(description of interest in land)

TAKE NOTICE THAT the taxes for the above-noted interest have been due and outstanding for \_\_\_\_\_ months, and that unless payment in full is received on or before thirty (30) days after the date of this Notice, or you have appeared before Council and shown cause as set out below, the following services provided to this property will be discontinued:

(list services to be discontinued)

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ o'clock, at the administration office, (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\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XX  
(paragraph 69(1)(c))  
NOTICE OF HEARING

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(specify proposed service or local improvement charge)

TAKE NOTICE THAT Council shall hold a public meeting at \_\_\_\_\_  
(location) on \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ o'clock, to  
consider representations from affected ratepayers with respect to the above-  
noted proposed service/local improvement charge.

AND TAKE NOTICE THAT you may also submit to Council any written  
submissions that will be considered at the said meeting.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Council

**BONAPARTE INDIAN BAND**  
**ANNUAL TAX RATES BY-LAW NO. 16, 2004**

[Effective August 18, 2004]

WHEREAS pursuant to section 11 of the *Bonaparte Indian Band Property Tax By-law* it is necessary to establish each year a by-law and tax rates for each separate property class within each reserve;

NOW THEREFORE the Band Council of the Bonaparte Indian Band enacts as follows:

1. Schedule "A": annexed hereto is hereby declared an integral part of this by-law.

2. The classes of property for the purposes of this by-law are established hereby as set out in the Prescribed Classes of Property Regulations, B.C. Regulation 438/81, made pursuant to the *Assessment Act* (B.C.), and in force for 2004.

3. Taxes shall be levied by applying the rate of tax against each \$1000.00 of assessed value found in the assessment roll produced in accordance with the provisions of the *Bonaparte Property Tax By-law*.

4. For the purpose of section 11 of the *Bonaparte Property Tax By-law* there are hereby established, imposed and levied for the taxation year 2004 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule "A" beside the property class set out in column 2 of Schedule "A", which is attached to and forms part of this By-law.

5. On or before June 15 of each fiscal year, the Tax Administrator shall prepare and table with Council a draft annual property tax budget for the then fiscal year and the annual property tax budget will be attached as Schedule "B" to and form part of this By-law.

6. This by-law shall come in force and become effective immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Bonaparte Indian Band held at the Bonaparte Band Hall, Bonaparte I.R. #3, P.O. Box 669, Cache Creek, B.C. V0K 1H0 this 12th day of July, 2004.

A quorum of Band Council consists of 5 Councillors.

[Mike Retasket]

\_\_\_\_\_  
Chief Mike Retasket

[Randy Porter]

\_\_\_\_\_  
Councillor Randy Porter

[Tom Basil]

\_\_\_\_\_  
Councillor Tom Basil

[Dave Antoine]

---

Councillor Dave Antoine

[Sandra Gaspard]

---

Councillor Sandra Gaspard

[Gerald Etienne]

---

Councillor Gerald Etienne

[Valerie Morgan]

---

Councillor Valerie Morgan

[Richard Billy]

---

Councillor Richard Billy

## SCHEDULE "A"

2004

| Column 1                | Column 2                 | Column 3   |
|-------------------------|--------------------------|--|
| Named Reserve           | Property Classes         | Tax Rate for the<br>Taxation Year<br>(per \$1000 of<br>assessed value) |
| Upper Hat Creek I.R. #1 | 1. Residential           | 10.363   |
| Upper Hat Creek I.R. #2 | 2. Utilities             | 34.243   |
| Bonaparte I.R. #3       | 3. Unmanaged Forest Land | 28.245   |
| Loon Lake #4            | 4. Major Industry        | 44.206   |
| Mauvais Rocher I.R. #5  | 5. Light Industry        | 41.359   |
| Grasslands I.R. #7      | 6. Business & Other      | 19.28  |
|                         | 7. Managed Forest Land   | 16.685   |
|                         | 8. Recreation            | 9.999  |
|                         | 9. Farm                  | 21.567   |

**COLDWATER INDIAN BAND  
2004 TAX RATES BY-LAW**

[Effective December 2, 2004]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S., 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Coldwater Indian Band enacted the *Coldwater Indian Band Property Assessment and Taxation By-law* on May 20, 1997;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Coldwater Indian Band 2004 Tax Rates By-law*.

2. Pursuant to section 11 of the *Coldwater Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms an integral part of the *2004 Tax Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Coldwater Indian Band Council at a duly convened meeting held on the 20th day of October, 2004.

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

[Harold Aljam]

\_\_\_\_\_  
Chief Harold Aljam

\_\_\_\_\_  
Councillor Harry Spahan

[Roseanne Spahan]  
\_\_\_\_\_  
Councillor Roseanne Spahan

\_\_\_\_\_  
Councillor Lucille Henry

[Jerry Voght]

\_\_\_\_\_  
Councillor Jerry Voght

[Dennis Saddleman]  
\_\_\_\_\_  
Councillor Dennis Saddleman

\_\_\_\_\_  
Councillor Clarence Oppenheim

## SCHEDULE "A"

The Council of the Coldwater Indian Band hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

| Column 1   | Column 2  |                                |                        |
|--|---|--------------------------------|------------------------|
| Class of Property as prescribed under Schedule II and Section 11 of the <i>Coldwater Property Assessment and Taxation By-law</i> . | Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part V11 of the <i>Coldwater Property Assessment and Taxation By-law</i> . |                                |                        |
|  | Local Purposes  | B.C. Assessment Authority Levy | Total of all Tax Rates |
| Class 1 - Residential  | 8.5111  | .1057                          | 8.6168                 |
| Class 2 - Utilities  | 27.0329   | .5424                          | 27.5753                |
| Class 3 - Unmanaged Forest Land  | 25.4522   | 0.6633                         | 26.1155                |
| Class 4 - Major Industry   | 24.6091   | 0.5424                         | 25.1515                |
| Class 5 - Light Industry   | 21.2091   | 0.2959                         | 21.5050                |
| Class 6 - Business and Other   | 19.0827   | 0.2959                         | 19.3786                |
| Class 7 - Managed Forest Land  | 9.5142  | 0.3317                         | 9.8459                 |
| Class 8 - Recreational Property/<br>Non-Profit Organization  | 8.4380  | 0.1057                         | 8.5437                 |
| Class 9 - Farm   | 9.5380  | 0.1057                         | 9.6437                 |



**DOIG RIVER INDIAN BAND  
FINANCIAL ADMINISTRATION BY-LAW  
BY-LAW NO. 4**

[Effective August 18, 2004]

**TABLE OF CONTENTS**

|        |  |    |
|--------|--|----|
| Part 1 | Interpretation.....                                      | 61 |
|        | Short Title.....   | 61 |
|        | Headings .....   | 61 |
|        | Definitions.....   | 61 |
|        | Severability .....                                       | 64 |
|        | Recommendations of Band Auditor.....                     | 65 |
|        | Conflict Within By-law .....                             | 65 |
|        | Conflict Between By-law and Contribution Agreement ..... | 65 |
|        | Conflict Between By-law and Act.....                     | 65 |
| Part 2 | Compliance with By-law .....                             | 65 |
| Part 3 | Band Manager.....  | 65 |
|        | Vacancy in Office.....                                   | 65 |
|        | Supervision of Finance Manager .....                     | 66 |
|        | Conservation of Records.....                             | 66 |
| Part 4 | Appointment and Powers of Auditor .....                  | 66 |
| Part 5 | Deposit Accounts .....                                   | 67 |
| Part 6 | Annual Report.....                                       | 68 |
|        | Preparation .....  | 68 |
|        | Inspection.....  | 68 |
| Part 7 | Bookkeeping .....  | 68 |
|        | Daily Records.....                                       | 69 |
|        | Payroll Records.....                                     | 69 |
|        | General Ledger.....                                      | 69 |
|        | Monthly Reconciliations.....                             | 69 |
|        | Monthly Financial Statement.....                         | 69 |
| Part 8 | Income.....  | 70 |
|        | Generality.....  | 70 |
|        | Receipt of Band Money and Trust Money .....              | 70 |
|        | Safekeeping of Moneys.....                               | 71 |

|         |  |    |
|---------|--|----|
| Part 9  | Invoicing .....                          | 71 |
|         | Authority to Charge .....                | 71 |
|         | Procedure .....                          | 71 |
| Part 10 | Expenditures .....                       | 72 |
|         | Generally .....                          | 72 |
|         | Payments Generally .....                 | 72 |
|         | Capital Money and Revenue Money.....     | 73 |
|         | Contribution Money and Local Money.....  | 73 |
|         | Trust Money .....                        | 73 |
|         | Guarantees.....                          | 73 |
|         | Payments to Persons .....                | 73 |
|         | Expenditure Approval .....               | 73 |
|         | Delegation of Expenditure Approval ..... | 74 |
|         | Payment Form.....                        | 75 |
|         | Cheque Form.....                         | 75 |
|         | Petty Cash .....                         | 75 |
| Part 11 | Annual Financial Statement.....          | 76 |
|         | Preparation .....                        | 76 |
|         | Statement Comparative.....               | 76 |
|         | Contents .....                           | 76 |
|         | Explanatory Notes.....                   | 77 |
|         | Band Businesses.....                     | 77 |
|         | Non-Significant Matters.....             | 79 |
|         | Accounting Principles.....               | 79 |
|         | Report of the Council.....               | 80 |
|         | Inspection.....                          | 80 |

WHEREAS:

A. The Council of the Doig River Indian Band deems it advisable and in the best interests of the Band to establish a by-law to regulate the appropriation, control, management and expenditure of all moneys of the Doig River Indian Band;

B. The Council of the Doig River Indian Band may, under paragraph 83 of the *Indian Act*, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws:

- (1) for the appropriation and expenditure of moneys of the band to defray band expenses (paragraph 83(1)(b)), and

(2) with respect to any matter arising out of or ancillary to the exercise of the aforementioned power (paragraph 83(1)(g));

NOW THEREFORE BE IT RESOLVED that the Council of the Doig River Indian Band, at a duly convened meeting, enacts the following by-law.

## PART 1

### INTERPRETATION

#### *Short Title*

1. This by-law may be cited for all purposes as the *Doig River Indian Band Financial Administration By-law*.

#### *Headings*

2. The headings of parts and sections in this by-law have been inserted as a matter of convenience and for reference only and in no way define, limit or enlarge the scope or meaning of this by-law or any of its provisions.

#### *Definitions*

3. The following terms, whenever used in this by-law, or in any resolution of the council dealing with this by-law, shall have the meanings respectively ascribed to them in this section unless the context otherwise requires:

“Act” means the *Indian Act*, R.S.C., Chapter I-5, including the regulations established thereunder, and any amendments thereto, all as amended from time to time,

“Annual Budget” means the annual budget required to be prepared under section 15,

“Annual Financial Statement” means the annual comparative consolidated financial statement required to be prepared under section 40,

“Auditor” means a chartered accountant who is a member, or a partnership of chartered accountants whose partners are members, in good standing of the Canadian Institute of Chartered Accountants,

“Band” means the Doig River Indian Band,

“Band Auditor” means the Auditor appointed from time to time by the Council under section 13,

“Band Business” includes:

- (a) any Subsidiary Entity, and
- (b) any subsidiary of a Subsidiary Entity,

in respect of which Band Money or Business Money has at any time in any manner been invested,

“Band Deposit Account” means any type of account that is available at any Canadian chartered bank, trust company, loan company or credit union, including without limiting the generality of the foregoing any type of deposit or form of investment available at any Canadian chartered bank, trust company, loan company or credit union established by the Council in the name of the Band,

“Band Manager” means the Band Manager appointed from time to time by the Council,

“Band Meeting” means a meeting called by the Council, of which the Electors have been notified by a written notice (a) posted at one conspicuous place on the Doig River Reserve, and (b) mailed to Members who do not reside on the reserve,

“Band Money” means all Capital Money, Contribution Money, Local Money and Revenue Money, but does not include Business Money or Trust Money,

“Bill of Exchange” means a Bill of Exchange within the meaning of the *Bills of Exchange Act*, R.S.C. 1985, Chapter B-4, and any amendments thereto, all as amended from time to time,

“Business Money” means all money that is received, managed or expended by a Band Business for so long as it is with property authority under the control of that Band Business,

“Capital Money” means all Capital Money of the Band within the meaning of section 62 of the Act,

“Cheque” means a cheque within the meaning of the *Bills of Exchange Act*, R.S.C. 1985, Chapter B-4, and any amendments thereto, all as amended from time to time,

“Contribution Agreement” means any written agreement between the Band as represented by the Council and any other party, including without limiting the generality of the foregoing any Minister of Her Majesty the Queen in Right of Canada or in Right of the Province of British Columbia, under which money is to be paid to the Council on behalf of the Band is required under such agreement to be administered and expended by the Council in accordance with the terms and conditions thereof,

“Contribution Money” means all money paid to the Council on behalf of the Band under a Contribution Agreement,

“Council” means the council of the Band,

“Council Member” means any member of the Council, including the chief councillor,

“Elector” means elector within the meaning of the Act,

“Entity” means any corporation, partnership, association or society,

“Expenditure Commitment” means any of the following instruments, namely:

- (a) a travel warrant,
- (b) a travel expense claim,
- (c) a letter signed by the Band Manager authorizing an expenditure,
- (d) a purchase order,
- (e) a work order, or
- (f) a written agreement where under the Band is obligated to make an expenditure,

“Finance Manager” means the finance officer appointed from time to time by the Council,

“Fiscal Year” means the year commencing on the first day of April of a calendar year and ending on the last day of March of the next following calendar year,

“Local Money” means all money of the Band that is neither Capital Money, Contribution Money, Revenue Money, Trust Money nor Business Money, and without limiting the generality of the foregoing includes all money received by the Band from a Band Business that is no longer Business Money,

“Management Employee” means any person, other than the Band Manager, employed by the Band, other than through a Band Business, who is not included as an “employee” within the meaning of the definition given for the term “employee” in:

- (a) subsection 107(1) of the *Canada Labour Code*, R.S.C. 1985, Chapter L-2, and any amendments thereto, all as amended from time to time, or
- (b) a collective agreement in effect in respect of Band employees,

“Member” means a member of the Band,

“Mineral” means ore of metal and every natural substance that can be mined and that:

- (a) occurs in fragments or particles lying on or above or adjacent to the bedrock source from which it is derived, and commonly described as talus, or

(b) is in the place or position in which it was originally formed or deposited, as distinguished from loose, fragmentary or broken rock or float which by decomposition or erosion of rock, is found in wash, loose earth, gravel or sand,

and includes coal, petroleum and all other hydrocarbons, regardless of gravity and howsoever and wheresoever recovered, natural gas, building and construction stone, limestone, dolomite, marble, shale, clay, sand and gravel,

“Minister” means the Minister of Indian Affairs and Northern Development,

“Person” includes any individual, corporation, partnership, association or society,

“Reserve” includes all reserves of the Band,

“Revenue Money” means all revenue money of the Band within the meaning of section 62 of the Act,

“Subsidiary Entity” means any Entity that is controlled by:

(a) the Band, the Council, Council Members, a Member or Members, on behalf of the Band,

(b) the Band, the Council, a Council Member, Council Members, a Member or Members, on behalf of the Band, and one or more corporations, each of which is controlled by the Band, the Council, a Council Member, Council Members, a Member or Members, on behalf of the Band, or

(i) two or more corporations, each of which is controlled by the Band, the Council, a Council Member, Council Members, a Member or Members, on behalf of the Band,

where the word “control” means to hold shares carrying a sufficient number of votes, if exercised, to elect a majority of the directors of the corporation.

“Trust” means the Doig River First Nation Trust created as of the 13th day of December, 2001,

“Trustees” means the trustees of the Trust,

“Trust Money” means all monies paid to the Band, or the Council on behalf of the Band, by the Trustees.

#### *Severability*

4. If a Court of competent jurisdiction declares any section or part of a section of this by-law to be invalid, such section or part of a section shall not be construed as having persuaded or influenced the Council to pass the remainder of this by-law and it is hereby declared that the remainder of this by-law will be valid and will remain in force.

*Recommendations of Band Auditor*

5.(1) Schedule “A” to this by-law forms a part hereof.

(2) All recommendations of the Band Auditor set out in Schedule “A” to this by-law must be complied with by the Person or Persons in respect to which such recommendations are made.

*Conflict Within By-law*

6. If, and to the extent only that, any provision of Schedule “A” to this by-law and any provision elsewhere contained in this by-law are at variance, the provision elsewhere contained in this by-law prevails.

*Conflict Between By-law and Contribution Agreement*

7. If any term or condition of any Contribution Agreement and any provision of this by-law, including without limiting the generality of the foregoing any provision of Schedule “A” to this by-law, are at variance, the term or condition of the Contribution Agreement prevails for the term that the Contribution Agreement remains in effect to the extent necessary to ensure compliance by the Band as represented by the Council with the term or condition.

*Conflict Between By-law and Act*

8. If, and to the extent only that, any provision of the Act and any provision of this by-law are at variance, the provision of the Act prevails.

PART 2

COMPLIANCE WITH BY-LAW

9.(1) The Council, Council Members and all employees of the Band, and all directors, officers and employees of any Band Business, including without limiting the generality of the foregoing the Band Manager and Finance Manager, shall act for and on behalf of the Band or Band Business, as the case may be, in respect of the appropriation, control, management and expenditure of Band Money, Trust Money or Business Money, as the case may be, in accordance with the requirements of this by-law.

(2) In appropriating, controlling, managing and expending Band Money, Trust Money and Business Money the Band must do so in accordance with the requirements of this by-law.

PART 3

BAND MANAGER

*Vacancy in Office*

10. In the event of a vacancy in the office of the Band Manager, or inability for any reason of the Band Manager to perform the duties and responsibilities of the

Band Manager prescribed in this by-law, the Council must appoint an employee of the Band as acting Band Manager for the duration of such vacancy or inability, and the employee will, for so long as he fills such office, have the powers and perform the duties of the Band Manager prescribed in this by-law.

#### *Supervision of Finance Manager*

**11.** The Band Manager must, in addition to any specific duties prescribed for the Band Manager elsewhere in this by-law, supervise the Finance Manager in the carrying out of the duties of the Finance Manager prescribed in this by-law.

#### *Conservation of Records*

**12.(1)** The Band Manager must, in addition to any specific duties prescribed for the Band Manager elsewhere in this by-law, comply with and cause all procedures specified in this section to be complied with.

(2) An original copy of every document required to be prepared, and of every record required to be made, under this by-law by the Band or any Band Business, will be kept by the Band for not less than seven years from the date of the preparation or making thereof and may, subject to subsection (3) and the requirements of good business practice, thereafter be destroyed.

(3) An original copy of every Annual Financial Statement or financial statement of any Band Business or other permanent photographic or electronic copy thereof must be kept at all times by the Band as part of the permanent financial records of the Band.

### PART 4

#### APPOINTMENT AND POWERS OF AUDITOR

**13.(1)** The Council must forthwith after the making of this by-law appoint an Auditor to prepare those financial statements required to be prepared by the Band Auditor from time to time under this by-law.

(2) The Council may as it in its discretion determines terminate the services of any Auditor appointed by the Council under this section.

(3) Forthwith upon termination of the services of any Auditor under subsection (2), the Council must appoint another Auditor to replace the Auditor so terminated.

(4) The Band Auditor will have access at all times to every record, document, instrument, Deposit Account statement and voucher of the Band and of every Band Business, and is entitled to require from the Council, Council Members and employees of the Band, and the directors, officers and employees of any Band Business, information and explanations necessary, in his opinion, to enable him to report as required by this by-law.



PART 5

DEPOSIT ACCOUNTS

14.(1) The Council may as it in its discretion determines, and will as required to comply with the requirements of this by-law, contract from time to time for, on behalf of, and in the name of the Band for any services offered by any Canadian chartered bank, trust company, loan company or credit union.

(2) Without limiting the generality of subsection (1), the Council must from time to time establish with one or more Canadian chartered banks, trust companies, loan companies or credit unions one or more Band Deposit Accounts.

(3) The Council may from time to time as it in its discretion determines terminate any contract entered into under subsection (1) or close any Band Deposit Account.

(4) Notwithstanding anything to the contrary contained in subsection (3), the Council must at all times keep at least one Band Deposit Account open.

(5) For the purposes of subsections (6) and (7), the Band Manager will, in the event the Band Manager is a Council Member, be treated as not being a Council Member.

(6) The Council:

(a) must from time to time authorize three, or such other number of Council Members as it may decide from time to time, and the Band Manager, and

(b) may from time to time authorize such other Management Employees as it in its discretion determines,

to be a signing officer of the Band to sign Cheques and other Bills of Exchange drawn on any Band Deposit Account.

(7) The Council may at any time issue a Band Council Resolution (BCR) and without giving the affected Person prior notice:

(a) withdraw any authorization given by it under subsection (6) to any Council Member, but at the time of such withdrawal to subsection (6) authorize another Council Member to be a signing officer of the Band, and

(b) in the event that the Band Manager fails to comply with any provision of this by-law or is suspected on reasonable grounds of misappropriation of Band Money, Trust Money or Business Money or of any other criminal wrong doing, withdraw the authorization given by it under subsection (6) to the Band Manager, but may at any time thereafter under subsection (6) in its discretion again authorize the Band Manager to be a signing officer of the Band.

(8) The authorization of the Council given to a Council Member, the Band Manager or other Management Employee under subsection (6) will terminate for all purposes:

(a) in the case of the person having received such authorization being one of the three Council Members referred to, immediately upon that person ceasing to be a Council Member, or

(b) in the case of the person having received such authorization being the Band Manager or other Management Employee, immediately upon that person ceasing to be the Band Manager or other Management Employee, as the case may be.

(9) Every Cheque or other Bill of Exchange drawn on any Band Deposit Account must be signed by at least two persons authorized to be a signing officer of the Band under subsection (6).

## PART 6 ANNUAL REPORT

### *Preparation*

**15.(1)** By February 28 during each Fiscal Year the Council must cause to be prepared and review and approve a budget showing the estimated receipt and expenditures of Band Money for the next ensuing Fiscal Year.

(2) Any portion of the budget dealing with Revenue Money or Capital Money, together with a management plan, must be referred by the Council to a Band Meeting for approval by the Electors thereat on or before March 31 of the same Fiscal Year as such budget is required to be prepared during under subsection (1).

### *Inspection*

**16.** A true copy of the Annual Budget must be available during reasonable business hours of any business day at the Band Office to the inspection of any Member upon a request for such inspection being made to the Band Manager.

## PART 7 BOOKKEEPING

**17.** The Band Manager is responsible to ensure that the Finance Manager does, and the Finance Manager must, at all times cause to be maintained an adequate accounting system in respect of all Band Money and Trust Money, and to be kept as a part of such accounting system, records of all financial transactions involving

(a) all Band Money affecting assets, liabilities and equity of the Band, and

(b) all Trust Money received and expended by the Band.

*Daily Records*

**18.** The records required to be kept under section 17 must include:

- (a) a record of revenues, in which must be recorded, on a daily basis, all revenues and other receipts of the Band,
- (b) a record of expenditures, in which must be recorded, on a daily basis, all expenditures made by the Band and the matters in respect of which each expenditure has been made,
- (c) a record of purchases, in which must be recorded, on a daily basis, all liabilities incurred for services or benefits received by the Band but not yet paid for, and
- (d) a general journal, in which must be recorded, on a daily basis, full details of all financial transactions of the Band which are not required under paragraphs (a), (b) or (c) to be recorded elsewhere.

*Payroll Records*

**19.** The records required to be kept under section 17 must include a record of payroll, in which must be recorded, by pay period, in respect of each employee of the Band, full details of gross earnings, payroll deductions and liability for net wages payable.

*General Ledger*

**20.** The records required to be kept under section 17 must include a general ledger updated at least monthly, in which must be recorded, in individual ledger accounts, details of all assets, liabilities and equity of the Band, but excluding such details in respect of Band Businesses, calculated on the basis of all information accumulated in the daily records required to be kept under paragraphs 18(a) through 18(d) and section 19.

*Monthly Reconciliations*

**21.(1)** Bank reconciliations in respect of all Band Deposit Accounts must be prepared at least monthly upon receipt of bank statements and cancelled Cheques relating thereto.

(2) Monthly statements of revenues and expenditures of Band Money and Trust Money must be prepared from the information contained in the general ledger required to be kept under section 20 following the completion of posting for each month.

*Monthly Financial Statement*

**22.(1)** The Finance Officer must no later than the 15th day of each month prepare and deliver to the Band Manager a Financial Statement in respect of

- (a) all Band Money showing:
- (i) an itemization of all revenues received and expenditures made during the preceding month,
  - (ii) standing of the general ledger balances required to be kept under section 20 as at the last day of the preceding month, and
  - (iii) any other information that may from time to time be required or requested by the Band Manager, and
- (b) all Trust Money showing:
- (i) an itemization of all receipts and expenditures during the preceding month,
  - (ii) any unexpended balance as at the last day of the preceding month, and
  - (iii) any other information that may from time to time be required by the terms of the Trust or requested by the Band Manager.

(2) Each monthly financial statement prepared and delivered by the Finance Manager to the Band Manager under subsections (1) and (2) must be read and presented by the Band Manager for examination at the next regular meeting of the Council held after the financial statement is delivered to the Band Manager.

## PART 8 INCOME

### *Generality*

**23.** The Band Manager must in respect of all Band Money and Trust Money cause all records specified in this part to be kept, and must comply with and cause all procedures specified in this part to be complied with.

### *Receipt of Band Money and Trust Money*

**24.(1)** All Band Money and Trust Money forthwith upon receipt thereof must, regardless of who first receives it:

- (a) if received in the form of a Cheque, must be entered in the Cheque Register and be stamped with the words "For Deposit Only into an Account of the Doig River Indian Band", and
  - (b) subject to paragraph (a), be provided to the Finance Manager.
- (2) The Finance Manager must:
- (a) receive and safely keep all Band Money and Trust Money,

(b) except as is otherwise provided in this by-law, deposit into, and keep all Band Money and Trust Money received in, a Band Deposit Account or Band Deposit Accounts,

(c) make bank deposits on a regular basis and in any event no less frequently than twice per month.

*Safekeeping of Moneys*

**25.** All precautions reasonably required to ensure the safekeeping of all Band Money and Trust Money from the time of receipt thereof until deposit, must be taken.

PART 9  
INVOICING

*Authority to Charge*

**26.** No person may be charged by the Council for the performance of work, supply of goods or rendering of services provided by or through the Council on behalf of the Band or any other Person unless the Council is permitted or required to charge in respect of the work, goods or services by:

(a) a Band by-law, Policy, or

(b) a Band Council resolution, and

(c) an agreement with the Person receiving such work, goods or services,

that establishes the amount, or a method of calculating the amount, to be charged for such work, goods or services.

*Procedure*

**27.(1)** Where work, goods or services are provided by or through the Council on behalf of the Band or any other Person for a fee or other charge, an invoice for payment for the work, goods or services must be rendered under this section.

(2) Subject to subsections (3) and (4), the Finance Manager will be responsible to ensure invoices are rendered under this section.

(3) The Finance Manager may from time to time direct a Management Employee as he in his discretion determines to be responsible to ensure invoices in respect of particular work, goods or services are rendered under this section, and any Management Employee so directed will, within the Band administration and for the purposes of this section, for so long as such directive remains in effect, be designated an "Accounts Receivable Manager".

(4) A directive given by the Finance Manager under subsection (3):

(a) must be in writing and specify:

- (i) the Management Employee who is to be an Accounts Receivable Manager,
  - (ii) the type or types of work, goods or services that such Accounts Receivable Manager is to be responsible to ensure invoices are rendered for under this section, and
- (b) may be withdrawn at any time by the Finance Manager giving either written or oral notice of such withdrawal to the Accounts Receivable Manager.
- (5) All Invoices must:
- (a) have the words “Doig River Indian Band, Invoice” or “Doig River Indian Band Council, Invoice” printed on them,
  - (b) be rendered forthwith upon provision of the work, goods and services, or at such later time as is provided for in a Band by-law or Band Council resolution and an agreement in effect in respect of the work, goods or services at the time they are provided,
  - (c) show as being payable for the work, goods or services being invoiced for, the amount established by, or calculated under, the Band by-law, Band Council resolution or an agreement referred to in subsection 26(c) that is then in effect in respect of the work, goods or services,
  - (d) be reviewed by the Accounts Receivable Manager to ensure that it complies with the provisions of this section.
- (6) Each month, outstanding invoices must be aged in accordance with proper accounting procedures and every reasonable effort must be made to collect outstanding invoices.

## PART 10

### EXPENDITURES

#### *Generally*

**28.** The Band Manager must in respect of all Band Money and Trust Money cause all records specified in this part to be kept, and comply with and cause all procedures specified in this part to be complied with.

#### *Payments Generally*

**29.** Subject to the provisions of this by-law, the Band Manager must cause to be paid out of all Band Money and Trust Money such amounts to such party or parties and in such manner as the Council by by-law or Band Council resolution from time to time directs.

*Capital Money and Revenue Money*

**30.** No Capital Money or Revenue Money may be expended or committed for any purpose unless the expenditure or commitment is provided for in a budget and a management plan referred by the Council to a Band Meeting under subsection 15(2) and approved by the Electors present thereat.

*Contribution Money and Local Money*

**31.** No Contribution Money or Local Money may be expended or committed for any purpose unless such expenditure or commitment is either:

- (a) provided for in a budget approved by the Council, or
- (b) in the event of the necessity to make an expenditure not provided for in such a budget, specifically approved by the Council.

*Trust Money*

**32.** Trust Money may only be expended:

- (a) to settle on the Trustees the amount specified in a request by the Trustees,
- (b) for distribution to Members 19 years of age and older in accordance with a directive of the Trustees, and
- (c) for services, programs or activities approved by the Trustees,

in accordance with the terms of the Trust.

*Guarantees*

**33.** Without limiting the generality of sections 30 and 31, the Council must not grant on behalf of the Band any guarantee or guarantees of the payment of the indebtedness of any Person, Persons or the Band from Capital Money or Revenue Money unless the granting of any such guarantee or guarantees is approved in advance by the Electors at a Band Meeting.

*Payments to Persons*

**34.(1)** Full details of any payment from Band Money or Trust Money to any Person must be recorded in the record of expenditures required to be kept under paragraph 18(b).

(2) Cheques must not be released to any Person other than the payee unless satisfactory proof of authority to receive the Cheque, in a manner specified by the Council or the Band Manager, is provided to the Person releasing the Cheque prior to such release.

*Expenditure Approval*

**35.** No expenditure may be made from Band Money or Trust Money without there having first been received by each Person signing the Cheque in respect of the

expenditure or, in the event that the expenditure is being made from petty cash or by direct deposit, by the Person making the expenditure, the following documents, namely:

- (a) an Expenditure Commitment issued and signed by the Band Manager or by a Program Manager authorized by the Band Manager under section 36 to issue and sign such an Expenditure Commitment, or
- (b) an invoice in respect of the expenditure approved in writing by the Band Manager or Appropriate Program Manager authorized by the Band Manager under section 36 to approve such an invoice.

*Delegation of Expenditure Approval*

**36.(1)** The Band Manager may from time to time authorize such Management Employee or Management Employees as he in his discretion determines, to:

- (a) issue and sign Expenditure Commitments, and
- (b) approve in writing payment of invoices in respect of expenditures made under Expenditure Commitments that have been issued and signed by the Band Manager or, under paragraph (a), by a Management Employee,

and any Management Employee so authorized will, within the Band administration and for the purposes of this part, for so long as such authorization remains in effect be designated an "Accounts Payable Manager".

- (2) Any authorization given by the Band Manager under paragraph (1)(a):
  - (a) must be in writing and specify:
    - (i) the Management Employee who is to be an Accounts Payable Manager for the purpose of issuing and signing an Expenditure Commitment,
    - (ii) the type or types of Expenditure Commitments that such Accounts Payable Manager may issue and sign, and
    - (iii) the dollar limit to the amount of each type of Expenditure Commitment that the Accounts Payable Manager may issue and sign, and
  - (b) may be withdrawn at any time by the Band Manager giving either written or oral notice of the withdrawal to the Accounts Payable Manager from whom such authorization is being withdrawn.
- (3) Any authorization given by the Band Manager under paragraph (1)(b):
  - (a) must be in writing and specify:
    - (i) the Management Employee who is to be an Accounts Payable Manager for the purpose of approving payment of an invoice,



- (ii) the type or types of invoices that such Accounts Payable Manager may approve,
  - (iii) the dollar limit to the amount of each type of invoice that the Accounts Payable Manager may approve, and
- (b) may be withdrawn at any time by the Band Manager giving either written or oral notice of the withdrawal to the Accounts Payable Manager from whom such authorization is being withdrawn.

*Payment Form*

**37.**(1) Except for payments made from petty cash, all expenditures from

- (a) Band Money must be by Cheque, and
- (b) Trust Money,
  - (i) under sections 32(a) and (c) must be by Cheque, and
  - (ii) under section 32(b) may be by Cheque or direct bank deposit.

(2) Without limiting the generality of section 40, backup documents must be attached to any Cheque to be signed and must be reviewed by each Person signing the Cheque before the Cheque is signed.

*Cheque Form*

**38.**(1) All Cheques drawn on any Band Deposit Account must be pre-numbered with an accounting of all numbers and must otherwise be in a form as is from time to time approved by the Council.

(2) No Cheque or Bill of Exchange drawn on any Band Deposit Account may be signed in blank.

*Petty Cash*

**39.** In respect of petty cash:

- (a) a petty cash fund may be established to reflect realistic daily operating requirements of the Band in respect of the payment from Band Money of small incidental expenses but such fund may not at any time exceed \$200.00, or such lesser amount as the Council may from time to time approve,
- (b) without limiting the generality of section 34, a petty cash receipted invoice must be completed for each expenditure made from the petty cash fund, and at all times the total of such invoices and the balance in cash must balance to the fund total, and
- (c) responsibility for the custody of the petty cash fund must be vested in the employee of the Band that the Band Manager may from time to time designate.

PART 11  
ANNUAL FINANCIAL STATEMENT

*Preparation*

**40.** The Council must cause to be prepared and approved on or before the 31st day of July, or other such date as specified in the Contribution Agreements or terms of the Trust, in each calendar year an Annual Financial Statement for the last Fiscal Year in respect of Band Money, Trust Money and Business Money, which statement must be prepared in accordance with the provisions of this part.

*Statement Comparative*

**41.** The Annual Financial Statement must be a:

- (a) financial statement (consolidated where applicable), and
- (b) comparative financial statement, relating separately to the latest completed financial year and the period that was the financial year next preceding the latest completed financial year.

*Contents*

**42.(1)** Annual financial statements must be made up of a consolidated:

- (a) statement of revenues, expenditures, cash flows, deficits and surpluses for each period, and
- (b) balance sheet as at the end of each period.

(2) The consolidated balance sheet referred to in paragraph (1)(b) must include and distinguish together with such other data as is normally included in such a balance sheet:

- (a) cash and deposits,
- (b) debts owing to the Band from any source, clearly distinguishing each source by type,
- (c) shares, bonds, debentures and other investments owned by the Band with a notation of their market value,
- (d) the aggregate amount of any guarantees given by the Band that are in effect, with a notation identifying each Person whose indebtedness is guaranteed, the amount of such guarantee and whom the guarantee is in favour of,
- (e) bank loans and overdrafts, and
- (f) debts owing by the Band to any Members, either individually or collectively.

*Explanatory Notes*

**43.** Annual Financial Statements must include details by way of explanatory note of the Band Auditor of:

- (a) contractual obligations that will require abnormal expenditures, requirements or financial positions or that are likely to involve expenditures not provided for in the accounts,
- (b) material contractual obligations in respect of long term leases either granted or taken, including, in the year in which the transaction was effected, the principal details of any lease transaction,
- (c) contingent liabilities stating their nature, and where practicable the approximate amounts involved,
- (d) any liability secured otherwise than by operation of law on any asset stating the liability so secured,
- (e) any default in principal or interest with respect to any debt obligations or credit arrangements,
- (f) the aggregate direct remuneration paid or payable by the Band to any Council member and, as a separate amount, the aggregate direct remuneration paid or payable by any Band Business to any Council member, and
- (g) any event or transaction, other than one in the ordinary course of activities of the Band or Band Business, between the date to which the financial statement is made up and the date of the Auditor's report thereof, that materially affects the financial statement.

*Band Businesses*

**44.(1)** Notwithstanding anything to the contrary elsewhere contained in this by-law, where a financial statement is prepared annually by an Auditor in accordance with sound accounting principles for any Band Business, such financial statement and the information contained therein is not required to be included in the Annual Financial Statement except to the extent specifically provided in this section.

(2) There may be included in the Annual Financial Statement the assets and liabilities and income and expense of any one or more Band Businesses, making due provisions for minority interests, and indicating in it that it is presented in consolidated form.

(3) Where the assets and liabilities and income and expense of any one or more Band Businesses are not included in the Annual Financial Statement:

- (a) the Annual Financial Statement must include:

- (i) the reason why the assets and liabilities and income and expense of the Band Business or Band Businesses are not included,
  - (ii) if there is only one Band Business, the amount of the Band's proportion of the profit or loss of the Band Business for the financial period coinciding with or ending in the relevant Fiscal Year of the Band, or, where there is more than one Band Business, the amount of the Band's proportion of the aggregate profits less losses, or losses less profits, of every Band Business for the respective financial periods coinciding with or ending in the relevant Fiscal Year of the Band,
  - (iii) the amount included as income from the Band Business or Band Businesses in the statement of revenues, expenditures, deficits and surplus of the Band and the amount included as a provision for the loss or losses of the Band Business or Band Businesses,
  - (iv) where there is only one Band Business, the amount of the Band's proportion of the undistributed profits of the Band Business earned since Band Money or Business Money was invested in the Band Business by the Band to the extent that that amount has not been taken into the accounts of the Band, or, where there is more than one Band Business, the amount of the Band's proportion of the aggregate undistributed profits of the Band Businesses earned since Band Money was invested in the Band Businesses less the Band's proportion of the losses, if any, suffered by any Band Business since Band Money or Business Moneys were invested in the Band Businesses, to the extent that the amount has not been taken into the accounts of the Band, and
  - (v) any qualifications contained in the report of the Auditor of any Band Business on its financial statement for the financial period to which the report relates, and any note or reference contained in that financial statement to call attention to a matter that, apart from the note or reference, would properly have been referred to in the qualification, insofar as the matter that is the subject of the qualification or note is not provided for by the Annual Financial Statement of the Band and is material,
- (b) where, in the opinion of the Band Auditor adequate provision has not been made in the financial statement of a Band Business or Band Businesses for the Band's proportion where:
- (i) there is only one Band Business, of the loss of the Band Business suffered since Band Money or Business Moneys were invested in the Band Business by the Band, or
  - (ii) there is more than one Band Business, of the aggregate losses suffered by the Band Businesses since Band Money or Business Moneys were invested

in the Band Business by the Band in excess of the Band's proportion of the undistributed profits, if any, earned by any of the Band Businesses since Band Money was invested in the Band Business by the Band,

the Band Auditor must state in his report the additional amount that in his opinion is necessary to make full provision therefore.

(4) Every Annual Financial Statement must include:

(a) the name of each Band Business, designating in a distinctive manner those whose accounts are consolidated in the Financial Statement, and

(b) where the financial year of a Band Business does not coincide with the Fiscal year of the Band, the date of the financial year end of that Band Business and the reason the financial year does not so coincide.

#### *Non-Significant Matters*

**45.** Notwithstanding anything to the contrary contained in sections 41 through 44, it is not necessary to state in an Annual Financial Statement any matter that in all the circumstances is, in the opinion of the Band Auditor, not material or is of relative insignificance.

#### *Accounting Principles*

**46.** All Annual Financial Statements must be prepared in accordance with generally accepted accounting principles and include by way of note of the Band Auditor:

(a) a statement that the Annual Financial Statement has been audited under the ethics of the Canadian Institute of Chartered Accountants,

(b) a brief summary of the significant accounting principles applied,

(c) particulars of any change in accounting principle or practice from the principles and practice used in preparing the last Annual Financial Statement prepared, together with the effect of such change on the Annual Financial Statement for the Fiscal Year reported on and its comparability with that for the preceding period,

(d) where financial statements are presented in accordance with section 44, a statement whether, in his opinion, the information given under paragraph 44(3)(a) is satisfactory,

(e) a report as to whether, in his opinion, the Annual Financial Statement presents fairly the financial position of the Band and Band Businesses and the results of their activities for the period under review, and

(f) where the Annual Financial Statement contains a statement of source and application of funds, a statement whether, in his opinion, the statement of source and application of funds presents fairly that information.

*Report of the Council*

**47.**(1) There must be attached to each Annual Financial Statement a report of the Council which must, so far as such information is material for the understanding of the state of the affairs of the Band and Band Businesses by Members and is not, in the reasonable opinion of the Council, harmful to the activities of the Band or any Band Business, detail in respect of Band Money and Business Money:

- (a) any change during the last Fiscal Year in the nature of the activities carried on by the Band and Band Businesses,
- (b) a review of any relevant conditions, including business conditions, as they affected the Band and Band Businesses and the financial results for the last Fiscal Year,
- (c) the total of the capital expenditures and dispositions by the Band and Band Businesses, without set-off for the last Fiscal Year, and capital expenditures to which the Band and Band Businesses are currently committed,
- (d) major changes in long or short term financing arrangements of the Band and Band Businesses which have occurred during the last Fiscal year or which are contemplated,
- (e) the gross revenues of the Band and Band Businesses for the last Fiscal Year,
- (f) all material acquisitions of any nature made by the Band and Band Businesses during the last Fiscal Year,
- (g) a short description of all new projects begun or brought into operation during the last Fiscal Year by the Band and Band Businesses and of the effect thereof on the financial statements of the Band and Band Businesses, and
- (h) a statement of the total number of employees of the Band and Band Businesses at the end of the last Fiscal Year and the total wages, salaries and benefits paid to each employee of the Band and Band Businesses for each of the last two Fiscal Years.

(2) There must be attached to the report of the Council the written opinion of any Council member who disagrees with any portion of the report, in respect of that portion of the report such Council member disagrees with.

*Inspection*

**48.** A true copy of the annual financial statement must be available during reasonable business hours of any business day at the band office to the inspection of any Member upon a request for such inspection being made to the Band Manager.

APPROVED AND PASSED at a duly convened meeting of the Council of the Doig River Indian Band the 25th day of May, 2004.

[Garry Oker]

Chief

[Gerry Attachie]

Councillor

[Norman Davis]

Councillor

## SCHEDULE "A"

## RECOMMENDATIONS OF BAND AUDITOR

1. A manual of accounting procedures and of job descriptions must be established and maintained.
2. All accounts receivable must be maintained within the limits of the Band's credit policy in place from time to time.
3. Office duties must be defined in such a way that the clerk maintaining the accounts receivable sub-ledgers does not also receive payments on account.
4. A follow-up on overdue accounts receivable must be carried out on a regular basis and in any event no less frequently than once per month.
5. A personnel file must be kept in respect of each Band employee and must be kept complete and up to date at all times.
6. The pay rate of each Band employee that is in effect must be confirmed by the Band Manager by initialling the employee's payroll card.
7. No pay rate in effect may be changed without the Band Manager first approving such change by changing the pay rate shown on the employee's payroll card and initialling the new pay rate.
8. Employee time sheets must be reviewed and approved by the Band Manager before any employee receives salary in respect of time recorded on a time sheet.
9. All leaves of absence, other than such leaves as are necessitated by unforeseen grave circumstances, must be applied for a reasonable period in advance of commencement of the leave.
10. Payroll personnel must be notified in writing of all leaves of absence and a copy of such notification shall be put on the personnel file of the relevant employee.
11. No employees may be paid in respect of any time that they are absent from work on an unauthorized leave of absence.
12. Leave on Band business must be approved in advance by the Band Manager or his designate.



**KAMLOOPS INDIAN BAND  
2004 BUDGET BY-LAW  
BY-LAW NO. 2004-02**

[Effective December 2, 2004]

**WHEREAS:**

The Kamloops Indian Band passed the *Taxation Expenditure By-law*, duly approved by the Minister of Indian and Northern Affairs Canada, pursuant to Section 83 of the *Indian Act*.

**AND WHEREAS:**

The Kamloops Indian Band has passed the *Taxation Amendment By-law*, the *Property Rates, Classification and Miscellaneous Amendment By-law*, and various other by-laws related to the assessment and taxation within the reserves, pursuant to Section 83 of the *Indian Act*.

**AND WHEREAS:**

The *Taxation Expenditure By-law* provides for the Band Council to adopt an annual budget, including the projected revenues and expenditures for the provision of local government services to the assessment area.

**NOW THEREFORE BE IT HEREBY RESOLVED:**

That the Chief and Council of the Kamloops Indian Band adopts the budget attached as the budget for the year 2004 and 2005 pursuant to Section 83 of the *Indian Act* as follows:

|          |   |              |
|----------|---|--------------|
| Region 1 | Sun Rivers Lands                                  | Schedule "A" |
| Region 2 | Shuswap Landing Lands                             | Schedule "B" |
| Region 3 | Charlie Wah Lands                                 | Schedule "C" |
| Region 4 | General KIB, G&M, Silver Sage and Paul Lake Lands | Schedule "D" |

HEREBY AUTHORIZED ON BEHALF of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the 13th day of July, 2004.

---

Chief

---

[Gail Gottfriedson]

Councillor

---

[Vicky W. Manuel]

Councillor

[Chad Gottfriedson]

Councillor

[Connie Leonard]

Councillor

[Harry Paul, Jr.]

Councillor

[Evelyn Camille]

Councillor

[Fred Seymour]

Councillor

Being the majority of those members of the Council of the Kamloops Indian Band present. There are ten (10) Council members and a quorum of Council is five (5) members.

Number of members of the Council present at the meeting:  [7]

## SCHEDULE "A"

Region 1

Sun Rivers Lands

|                                    |              |
|------------------------------------|--------------|
| REVENUE                            | \$557,272.85 |
| EXPENSES                           |              |
| General Government Services        | 319,406.85   |
| Protective Services                | 20,465.00    |
| Transportation Services            | 30,000.00    |
| Recreation & Cultural Services     | 40,000.00    |
| Environmental Health Services      | 5,000.00     |
| Fiscal Services                    | 23,484.00    |
| Other Expenditures (Service Agrmt) | 106,149.00   |
| Taxes for Other Governments        | 12,768.00    |
| PROPERTY TAX BUDGET TOTAL          | \$557,272.85 |
| SURPLUS/(DEFICIT)                  | \$ 0.00      |

## SCHEDULE "B"

Region 2

Shuswap Landing Lands

There is no budget for this region applied due to the revocation of designation and relinquishment of leases.

## SCHEDULE "C"

Region 3

Charlie Wah Lands

|                                    |                    |
|------------------------------------|--------------------|
| <u>REVENUE</u>                     | <u>\$34,918.77</u> |
| EXPENSES                           |                    |
| General Government Services        | 22,209.77          |
| Protective Services                | 380.00             |
| Fiscal Services                    | 9,641.00           |
| Other Expenditures (Service Agrmt) | 1,932.00           |
| Taxes for Other Governments        | 756.00             |
| PROPERTY TAX BUDGET TOTAL          | \$34,918.77        |
| SURPLUS/(DEFICIT)                  | \$ 0.00            |

## SCHEDULE "D"

Region 4

KIB General Lands

|                                    |                       |
|------------------------------------|-----------------------|
| <b>REVENUE</b>                     | <b>\$1,662,927.00</b> |
| <b>EXPENSES</b>                    |                       |
| General Government Services        | 1,138,951.00          |
| Protective Services                | 116,180.00            |
| Transportation Services            | 285,000.00            |
| Recreational and Cultural Services | 20,500.00             |
| Community Development Services     | 61,600.00             |
| Fiscal Services                    | 2,680.00              |
| Other Expenditures                 | 19,016.00             |
| Taxes for Other Governments        | 19,000.00             |
| <b>PROPERTY TAX BUDGET TOTAL</b>   | <b>\$1,662,927.00</b> |
| <b>SURPLUS/(DEFICIT)</b>           | <b>\$ 0.00</b>        |

## SCHEDULE "D"

Region 4  
G&M Lands

|                                    |             |
|------------------------------------|-------------|
| REVENUE                            | \$69,907.00 |
| EXPENSES                           |             |
| General Government Services        | 18,198.00   |
| Protective Services                | 17,498.00   |
| Transportation Services            | 0.00        |
| Fiscal Services                    | 17,535.00   |
| Other Expenditures (Service Agrmt) | 15,615.00   |
| Taxes for Other Governments        | 1,061.00    |
| PROPERTY TAX BUDGET TOTAL          | \$69,907.00 |
| SURPLUS/(DEFICIT)                  | \$ 0.00     |

## SCHEDULE "D"

Region 4

Silver Sage Lands

---

|                                    |             |
|------------------------------------|-------------|
| REVENUE                            | 28,187.00   |
| EXPENSES                           |             |
| General Government Services        | 11,248.00   |
| Protective Services                | 4,447.00    |
| Fiscal Services                    | 5,400.00    |
| Other Expenditures (Service Agrmt) | 6,761.00    |
| Taxes for Other Governments        | 331.00      |
| PROPERTY TAX BUDGET TOTAL          | \$28,187.00 |
| SURPLUS/(DEFICIT)                  | \$ 0.00     |

---



## SCHEDULE "D"

Region 4

Paul Lake Lands

---

|                                    |              |
|------------------------------------|--------------|
| REVENUE                            | 105,100.37   |
| EXPENSES                           |              |
| General Government Services        | 50,939.00    |
| Fiscal Services                    | 28,032.00    |
| Other Expenditures (Service Agrmt) | 24,463.37    |
| Taxes for Other Governments        | 1,666.00     |
| PROPERTY TAX BUDGET TOTAL          | \$105,100.37 |
| SURPLUS/(DEFICIT)                  | \$ 0.00      |

---

**KAMLOOPS INDIAN BAND  
2004 PROPERTY RATES BY-LAW  
BY-LAW NO. 2004-01**

[Effective December 2, 2004]

**WHEREAS:**

In 1990, the *Kamloops Indian Band Assessment By-law* was passed pursuant to Section 83 of the *Indian Act*.

**AND WHEREAS:**

The Kamloops Indian Band has passed the *Taxation Amendment By-law*, the *Property Rates, Classification and Miscellaneous Amendment By-law*, and various other by-laws related to the assessment and taxation within the reserves, pursuant to Section 83 of the *Indian Act*.

**NOW THEREFORE BE IT HEREBY RESOLVED:**

That the Chief and Council of the Kamloops Indian Band enacts the following By-law pursuant to the *Indian Act*, and in particular Section 83(1), (a), (a.1), and (g) of the *Indian Act*.

**1. SHORT TITLE**

This By-law may be cited as the *2004 Property Rates By-law*.

**2.** Pursuant to Section 7 of the *Kamloops Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with the attachments to and forms part of the By-law.

|          |   |              |
|----------|---|--------------|
| Region 1 | Sun Rivers Lands                                  | Schedule "A" |
| Region 2 | Shuswap Landing Lands                             | Schedule "B" |
| Region 3 | Charlie Wah Lands                                 | Schedule "C" |
| Region 4 | General KIB, G&M, Silver Sage and Paul Lake Lands | Schedule "D" |

HEREBY AUTHORIZED ON BEHALF of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the 13th day of July, 2004.

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[Gail Gottfriedson]

Councillor

\_\_\_\_\_  
[Vicky W. Manuel]

Councillor

[Chad Gottfriedson]  
Councillor

[Harry Paul, Jr.]  
Councillor

[Fred Seymour]  
Councillor

[Connie Leonard]  
Councillor

[Evelyn Camille]  
Councillor

Being the majority of those members of the Council of the Kamloops Indian Band present. There are ten (10) Council members and a quorum of Council is five (5) members.

Number of members of the Council present at the meeting:  [7]

## SCHEDULE "A"

## Region 1

## Sun Rivers Lands

| Classes of Prescribed Property |   | Rates of tax applied against each \$1,000 of<br>Net Taxable Value of Property |
|--------------------------------|---|---|
| Class 1                        | Residential                                       | 14.429  |
| Class 1.1                      | Residential Undeveloped                           | 14.429  |
| Class 2                        | Utilities   | N/A   |
| Class 3                        | Unmanaged forest land                             | N/A   |
| Class 4                        | Major industry                                    | N/A   |
| Class 5                        | Light industry                                    | N/A   |
| Class 6                        | Business and other                                | 31.683  |
| Class 7                        | Managed forest land                               | N/A   |
| Class 8                        | Recreational property/<br>non-profit organization | 14.749  |
| Class 9                        | Farm  | N/A   |

SCHEDULE “B”

Region 2

Shuswap Landing Lands

Classes of Prescribed Property

Rates of tax applied against each \$1,000 of  
Net Taxable Value of Property

There are no rates for this region applied due to the revocation of designation and  
relinquishment of leases.

## SCHEDULE "C"

Region 3

Charlie Wah Lands

| Classes of Prescribed Property                            | Rates of tax applied against each \$1,000 of Net Taxable Value of Property |
|---|--|
| Class 1 Residential                                       | N/A  |
| Class 2 Utilities   | 26.362   |
| Class 3 Unmanaged forest land                             | N/A  |
| Class 4 Major industry                                    | N/A  |
| Class 5 Light industry                                    | N/A  |
| Class 6 Business and other                                | 18.603   |
| Class 7 Managed forest land                               | N/A  |
| Class 8 Recreational property/<br>non-profit organization | N/A  |
| Class 9 Farm  | N/A  |

## SCHEDULE "D"

Region 4

General KIB Lands

| Classes of Prescribed Property | Rates of tax applied against each \$1,000 of Net Taxable Value of Property |
|--------------------------------|--|
|--------------------------------|--|

|                     |       |
|---------------------|-------|
| Class 1 Residential | 7.970 |
|---------------------|-------|

|                   |        |
|-------------------|--------|
| Class 2 Utilities | 27.151 |
|-------------------|--------|

|                               |     |
|-------------------------------|-----|
| Class 3 Unmanaged forest land | N/A |
|-------------------------------|-----|

|                        |     |
|------------------------|-----|
| Class 4 Major industry | N/A |
|------------------------|-----|

|                        |        |
|------------------------|--------|
| Class 5 Light industry | 20.761 |
|------------------------|--------|

|                            |        |
|----------------------------|--------|
| Class 6 Business and other | 19.151 |
|----------------------------|--------|

|                             |     |
|-----------------------------|-----|
| Class 7 Managed forest land | N/A |
|-----------------------------|-----|

|   |      |
|---|------|
| Class 8 Recreational property/<br>non-profit organization | 9.32 |
|---|------|

|              |     |
|--------------|-----|
| Class 9 Farm | N/A |
|--------------|-----|

## SCHEDULE "D"

Region 4

Paul Lake Lands

| Classes of Prescribed Property                            | Rates of tax applied against each \$1,000 of Net Taxable Value of Property |
|---|--|
| Class 1 Residential                                       | 7.62   |
| Class 2 Utilities   | N/A  |
| Class 3 Unmanaged forest land                             | N/A  |
| Class 4 Major industry                                    | N/A  |
| Class 5 Light industry                                    | N/A  |
| Class 6 Business and other                                | NA   |
| Class 7 Managed forest land                               | N/A  |
| Class 8 Recreational property/<br>non-profit organization | N/A  |
| Class 9 Farm  | 7.398  |



## SCHEDULE "D"

Region 4

G&amp;M Lands

| Classes of Prescribed Property |   | Rates of tax applied against each \$1,000 of<br>Net Taxable Value of Property |
|--------------------------------|---|---|
| Class 1                        | Residential                                       | 7.615   |
| Class 1.1                      | Residential Undeveloped                           | N/A   |
| Class 2                        | Utilities   | N/A   |
| Class 3                        | Unmanaged forest land                             | N/A   |
| Class 4                        | Major industry                                    | N/A   |
| Class 5                        | Light industry                                    | N/A   |
| Class 6                        | Business and other                                | NA  |
| Class 7                        | Managed forest land                               | N/A   |
| Class 8                        | Recreational property/<br>non-profit organization | N/A   |
| Class 9                        | Farm  | N/A   |

## SCHEDULE "D"

## Region 4

## Silver Sage Lands

| Classes of Prescribed Property |   | Rates of tax applied against each \$1,000 of<br>Net Taxable Value of Property |
|--------------------------------|---|---|
| Class 1                        | Residential                                       | 7.617   |
| Class 1.1                      | Residential Undeveloped                           | N/A   |
| Class 2                        | Utilities   | N/A   |
| Class 3                        | Unmanaged forest land                             | N/A   |
| Class 4                        | Major industry                                    | N/A   |
| Class 5                        | Light industry                                    | N/A   |
| Class 6                        | Business and other                                | NA  |
| Class 7                        | Managed forest land                               | N/A   |
| Class 8                        | Recreational property/<br>non-profit organization | N/A   |
| Class 9                        | Farm  | N/A   |

**KWANTLEN FIRST NATION  
PROPERTY ASSESSMENT AND TAXATION BY-LAW  
BY-LAW NO. 1**

[Effective November 2, 2004]

| INDEX   | PAGE |
|---|------|
| Short Title .....   | 102  |
| Part I Interpretation .....                                       | 103  |
| Part II Administration .....                                      | 105  |
| Part III Application of By-law .....                              | 105  |
| Part IV Liability to Taxation .....                               | 105  |
| Part V Levy of Tax .....  | 106  |
| Part VI Information for Assessment Roll .....                     | 107  |
| Part VII Assessed Value .....                                     | 107  |
| Part VIII The Assessment Roll .....                               | 108  |
| Part IX Amendments to Assessment Roll .....                       | 110  |
| Part X Appeals .....  | 111  |
| Part XI Tax Notice .....  | 116  |
| Part XII Due Date and Interest .....                              | 117  |
| Part XIII Periodic Payments .....                                 | 118  |
| Part XIV Receipts and Certificates .....                          | 118  |
| Part XV Application of Revenues .....                             | 118  |
| Part XVI Collection and Enforcement .....                         | 119  |
| Proof of Debt .....   | 119  |
| Special Lien and Priority of Claim .....                          | 119  |
| Demand for Payment and Notice of Enforcement<br>Proceedings ..... | 120  |
| Distress: Seizure of Goods .....                                  | 121  |
| Distress: Sale of Goods Seized by Distress .....                  | 121  |
| Sale of Improvements or Proprietary Interest .....                | 122  |
| Cancellation of Interest in Land Held by Taxpayer .....           | 123  |
| Forfeiture of Property .....                                      | 124  |
| Absconding Taxpayer .....   | 125  |
| Discontinuance of Services .....                                  | 125  |
| Part XVII Service and Local Improvement Charges .....             | 126  |
| Part XVIII General and Miscellaneous .....                        | 128  |

## SCHEDULES

|        |  |     |
|--------|--|-----|
| I.     | Request for Information .....  | 130 |
| II.    | Classes of Property .....  | 131 |
| III.   | Notice of Assessment .....   | 135 |
| IV.    | Appeal to Assessment Review Committee.....                                 | 136 |
| V.     | Notice of Hearing .....  | 137 |
| VI.    | Request for Attendance.....  | 138 |
| VII.   | Tax Notice.....  | 139 |
| VIII.  | Costs Payable by a Taxpayer Arising from Enforcement<br>Proceedings.....   | 140 |
| IX.    | Certification of Debt Owning by the Taxpayer.....                          | 141 |
| X.     | Demand for Payment and Notice of Enforcement<br>Proceedings.....           | 142 |
| XI.    | Notice of Distress .....   | 143 |
| XII.   | Notice of Sale of Goods Seized by Distress .....                           | 144 |
| XIII.  | Notice of Sale of Improvements and Disposition of Interest<br>in Land..... | 145 |
| XIV.   | Certification of Sale and Disposition of Interest on Reserve .....         | 146 |
| XV.    | Notice of Cancellation of Interest in Land .....                           | 147 |
| XVI.   | Certification of Cancellation of Interest in Land.....                     | 148 |
| XVII.  | Notice of Forfeiture .....   | 149 |
| XVIII. | Certification of Forfeiture.....   | 150 |
| XIX.   | Notice of Discontinuance of Services .....                                 | 151 |
| XX.    | Notice of Hearing .....  | 152 |

WHEREAS pursuant to the *Indian Act*, and specifically paragraph 83(1)(a), the council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land, in the reserve;

AND WHEREAS the Council of the Kwantlen First Nation deems it to be in the best interests of the Band to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the Kwantlen First Nation at a duly convened meeting enacts the following by-law.

## SHORT TITLE

1. This By-law may be cited as the *Property Assessment and Taxation By-law*.

PART I  
INTERPRETATION

2.(1) In this By-law,

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

“actual value” means the market value of the interest in land as if it were held in fee simple off the Reserve;

“assessed value” means the actual value of interests in land as determined under this By-law;

“assessment roll” means a list prepared pursuant to this By-law and includes a supplementary roll, setting out interests in land within the assessment area and their assessed values for the purposes of taxation and includes any alterations or additions under Part IX of this By-law;

“assessment year” means the year, from January 1 to December 31 in which taxes are to be levied;

“assessor” means a person, or persons appointed by Chief and Council for the purposes of this By-law and any related duties as required by Chief and Council;

“Band” means the Kwantlen First Nation;

“band council resolution” means a motion passed and approved by a majority of the Councillors of the Band present at a duly convened meeting;

“Chief and Council” or “Council” means the Chief and Council of the Kwantlen First Nation (selected according to the custom of the Band or under subsection 2(1) and section 74 of the Act);

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

- (a) is entitled to possession of the interest,
- (b) is an occupier of the interest,
- (c) has any right, title, estate or interest, or
- (d) is a trustee of the interest;

“improvement” means an addition to land or water over land and, without restricting the generality of the foregoing, includes

- (a) anything erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land,
- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land,

(c) any item of immovable machinery and equipment which is prescribed assessable by band council resolution, or

(d) a manufactured home;

“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;

“local improvement charge” means a charge in respect of a local improvement based on the actual or estimated capital costs and interest amortized over a fixed period of years;

“locatee” means an Indian who is in lawful possession of land in the Reserve pursuant to subsections 20(1) and (2) of the Act and for whose benefit the Minister has leased the land pursuant to subsection 58(3) of the Act;

“manufactured home” means any structure whether equipped with wheels or not and whether self-propelled or not, that

(a) is used or designed for use as a dwelling or sleeping place,

(b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licensed or able to be licensed and equipped to travel on a public highway,

(c) is a business office or premise, and

(d) is accommodation for any other purpose;

“Minister” means the Minister of Indian Affairs and Northern Development;

“occupier” means a person who, for the time being, is in actual occupation of an interest in land;

“person”, in addition to its ordinary meaning, includes a partnership, association, company, society or body corporate;

“pipeline” means any pipe designed for or used in the commercial conveyance or transmission of any substance;

“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;

“Registrar” means the Lands Administrator for the Kwantlen First Nation as appointed by Chief and Council;

“Reserve” means Kwantlen Indian Reserve(s), number(s) 1,2,3,4,5,6 as defined in subsection 2(1) of the Act and any land held as a special Reserve for the use and benefit of the Kwantlen First Nation pursuant to section 36 of the Act;

“service charge” means a charge in respect of a service based on the estimated or actual annual cost of the service;

“tax” or “taxes” means a levy imposed by section 11 of this By-law, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this By-law;

“Tax Administrator” means the person appointed by Council pursuant to section 3 to administer this By-law;

“tax debtor” means a person with outstanding obligations to pay taxes imposed by this By-law after the expiration of time provided for in Schedule X, the Demand for Payment and Notice of Enforcement Proceedings, served pursuant to section 60;

“Taxation Authority” means the Chief and Council of the Kwantlen First Nation;

“trustee” means an executor, administrator, guardian, committee, receiver or any person having or taking upon him or herself the lawful possession, administration or control of property affected by an express trust, or having by lawful possession, management and control of the property of a person under any legal disability.

(2) The preamble forms part of this By-law.

## PART II

### ADMINISTRATION

**3.(1)** Council may appoint a Tax Administrator for a specified or indefinite term to administer this By-law.

(2) The Tax Administrator is responsible for collection of taxes and enforcement of payment under this By-law.

## PART III

### APPLICATION OF BY-LAW

**4.** This By-law applies to all interests in land within the Reserve.

## PART IV

### LIABILITY TO TAXATION

**5.(1)** Subject to section 6, all interests in land including any right to occupy, possess, or use land, is subject to taxation under this By-law.

(2) 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 Band.

**6.** The following interests in land are not subject to taxation:

- (a) any interest in land of the Band or of a member of the Band;
- (b) any interest in land of a corporation, all the shareholders of which are members of Council, and which interest in land is held for the benefit of all the members of the Band;
- (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.

**7.** Notwithstanding section 6, all interests in land are liable to service and local improvement charges under Part XVII of this By-law.

**8.** 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.(1)** An exemption does not apply to any portion of a building other than the portion occupied or used for the purpose for which the exemption was granted.

(2) Where an exemption applies to a portion of a building, it applies, in the same proportion, to the land that is necessary as the site for the building.

## PART V

### LEVY OF TAX

**10.** 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.(1)** On or before June 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.

(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.

(3) Taxes shall be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the land and improvements.

**12.** Taxes levied in a taxation notice mailed under section 24 are due and payable on June 30 of the year in which they are levied.

## PART VI

### INFORMATION FOR ASSESSMENT ROLL

**13.(1)** Every person liable for tax shall, on request, forthwith furnish to the assessor, in writing and signed, the information requested in Schedule I concerning the land used or occupied by that person and without restricting the generality of the foregoing, including: purchase price; terms and covenants in leases; construction costs; costs of alterations and repairs; income and expense information or, rents payable, paid or agreed to be paid.

(2) Where an assessor does not receive the information referred to in subsection (1), or is not satisfied that the information received is accurate, the assessor shall value the interest in land on the basis of information in his or her possession.

## PART VII

### ASSESSED VALUE

**14.(1)** Council may appoint by band council resolution one or more assessors for a definite or indefinite term.

(2) An appointment under subsection (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 6 as set out in the band council resolution.

**15.** For the purpose of determining the actual 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.

**16.** 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 October 31 following the valuation date; and

(b) the permitted use of the property and all other interests in land were the same as on October 31 following the valuation date.

**17.(1)** The assessor shall assess interests in land according to the classes of real property as set out in Schedule II.

(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 *BC Assessment Act* [R.S.B.C.] c.20 as amended from time to time.

**18.(1)** Except as provided in subsections 17(2) and 18(3), the assessor shall value land and improvements at their actual value.

(2) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land were held in the province of British Columbia:

- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation;
- (c) the pipelines of a pipeline corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;
- (d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipelines referred to in paragraphs (a) and (c);
- (e) the right of way for track referred to in paragraph (b).

(3) Notwithstanding subsection (1), 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.

(4) 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 subsection (3).

## PART VIII

### THE ASSESSMENT ROLL

**19.** No later than January 1 of the taxation year, and January 1 every year thereafter 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.

**20.** The assessor shall include in the assessment roll the particulars set out in section 19 for any interest in land in respect of which grants-in-lieu of taxes may be accepted.

**21.** The assessor shall set out the value of improvements separately from the value of the land on which they are located.

**22.(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.

(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.

**23.(1)** The assessment roll is effective on its approval by Chief and Council.

(2) On approval, the assessment roll is open to inspection in the Kwantlen Band office by any person during regular business hours.

**24.** The Tax Administrator or the assessor shall on or before March 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.

**25.** The Notice of Assessment shall be in the form set out in Schedule III or a form approved by Chief and Council and shall contain the information set out in the assessment roll in respect of that interest in land and shall contain a statement as to the right of appeal.

## PART IX

## AMENDMENTS TO ASSESSMENT ROLL

**26.** 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 28, shall not make any amendments after December 31 of the current taxation year.

**27.** 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 in the form set out in Schedule III or a form approved by Chief and Council in respect of the amended assessment to each person affected.

**28.** 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, in the form set out in Schedule III or a form approved by Chief and Council, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed.

**29.** 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.

**30.** Parts VIII, X, XI, XII and XIV apply with respect to an amended assessment roll and to an amended assessment notice.

**31.** 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, together with interest at the rate of Five percent (5 %) per annum. 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 X

### APPEALS

**32.(1)** Chief and Council by band council resolution shall establish an Assessment Review Committee consisting of

- (a) one person who is or was duly qualified to practice law in the province of British Columbia, or who is or was a Judge of a Provincial, County or Supreme Court in the province of British Columbia;
- (b) one person who has sat as a member of an appeal board to review assessments in and for the province of British Columbia;
- (c) one person who is a member of the Kwantlen First Nation who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates, as set out in section 37.

(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.

(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.

(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 of Two Hundred Fifty dollars (\$250.00) per day for time spent on activities related to the Assessment Review Committee.

(5) A member of the Assessment Review Committee shall be removed from office if he or she

- (a) is convicted of an offence 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.

**33.(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.

(2) An appellant shall file an appeal by delivering a Notice of Appeal containing the information set out in Schedule IV to the Assessment Review Committee at the address set out in the assessment notice by January 31 of the taxation year.

(3) An appellant may make the appeal through his or her solicitor or agent, in which case the appeal shall set forth the name and address of the solicitor or agent, as well as the name and address of the appellant.

(4) Any notice or correspondence required to be given to an appellant shall be properly given if delivered to the solicitor or agent at the address set out in the appeal.

(5) Where an appeal is taken with respect to an amended assessment notice, the appeal shall be confined to the amendment.

**34.(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 at least ten (10) days written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

(2) In performing their duties under this By-law, the members of the Assessment Review 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.

(3) 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.

(4) Chief and Council shall appoint a Secretary of the Assessment Review Committee.

(5) 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.

**35.**(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 thirty (30) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

(2) The Assessment Review Committee shall give the Band Council thirty (30) days, or less with the consent of the Band Council, written notice of, and an opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this By-law.

**36.**(1) A majority of the members of the Assessment Review Committee constitutes a quorum.

(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.

(3) All questions respecting appeals shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.

(4) 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.

**37.** 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 Band or Council;
- (d) has financial dealings with the Band 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.

**38.(1)** Subject to subsection 41(2), the sittings of the Assessment Review Committee shall

- (a) commence no later than ninety (90) days after the final date for submission of the Notice of Appeal referred to in section 33; and
- (b) be completed within ninety (90) days of their commencement as set out in paragraph 1(a).

(2) The assessor shall deliver the assessment roll to the Assessment Review Committee on or before the date upon which the Committee commences its sittings.

(3) The Assessment Review Committee shall mail a Notice of Hearing to all parties to the appeal in the form provided in Schedule V.

**39.(1)** The Assessment Review Committee may request the attendance of witnesses and the production and inspection of documents.

(2) A party to any appeal proceedings before the Assessment Review Committee may request that a notice be served by any member of the Committee, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal.

(3) Where pursuant to subsection (2) a party requests that a notice be served by a member of the Committee

- (a) 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;
- (b) the notice shall be in the form attached as Schedule VI.

(4) The party requesting the attendance of a witness shall pay a two dollar (\$2) witness fee plus reasonable travelling expenses to the witness to attend and



give evidence before the Assessment Review Committee, on the time and date set out in the notice.

**40.(1)** 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.

(2) The Assessment Review Committee may hear an appeal whether the appellant is present or not.

(3) The Assessment Review Committee may, after hearing an appeal, postpone consideration thereof 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.

(4) 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 percent (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.

(5) 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.

**41.(1)** Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection 41(2), 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.

(2) Notwithstanding subsection 38(1), 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.

(3) Within fifteen (15) days from the receipt of the decision of the Assessment Review Committee, Chief and Council shall instruct the head assessor to prepare a final assessment roll including any amendments resulting from the decisions in subsection (1).

(4) Not later than fourteen (14) days from the receipt of the instructions pursuant to subsection (3) the head assessor shall notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.

(5) The notice given under subsection (4) shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

(6) Where the head assessor is directed to amend an assessment roll under subsection (3), the assessor shall do so within fourteen (14) days, and shall return the assessment roll forthwith to the Chairperson of the Assessment Review Committee.

(7) The assessor shall date and initial amendments made to the assessment roll pursuant to subsection (3).

(8) Forthwith upon receiving an amended assessment roll under subsection (6), 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 subsections (3) and (6);

(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 XI

### TAX NOTICE

**42.**(1) Where Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, the Tax Administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule VII, 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.

(2) The tax notice referred to in subsection (1) shall contain the information set out in Schedule VII which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.

**43.**(1) The Tax Administrator shall enter the date of mailing the tax notice on the assessment roll.

(2) The mailing of the tax notice by the Tax Administrator constitutes a statement of and demand for payment of the taxes.

**44.** Where applicable, a tax notice shall state that taxes are payable in conjunction with periodic lease payments under Part XIII.

**45.**(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.

(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 XII

### DUE DATE AND INTEREST

**46.**(1) Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 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 under Part X may be pending.

(2) 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.

(3) 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 referred to in Part XI.

(4) Unless a challenge is initiated pursuant to subsection (3), the taxpayer shall thereafter be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes as provided in Part XVI.

(5) The locatee or any other person who has registered a security interest against the taxpayer's interest in land in the registers may pay the taxes due and such payment shall extinguish the debt owing to the Taxation Authority.

**47.** Where taxes are due and payable in conjunction with payment of rent under Part XIII, the proportionate payment is due and payable on the date that the rent is due and payable.

**48.** 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 under section 23.

**49.** If all or any portion of taxes remains unpaid on July 1 of the year they are first levied, the unpaid portion shall accrue interest at Five percent (5%) above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually.

**50.** Where taxes are in arrears and partial 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 XIII**  
**PERIODIC PAYMENTS**

**51.** Council, with the consent of the locatee where applicable, may declare that the tax, with respect to any interest in land that is leased, be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

**52.** 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 XIV**  
**RECEIPTS AND CERTIFICATES**

**53.** Except where Part XIII 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.

**54.** 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 XV**  
**APPLICATION OF REVENUES**

**55.(1)** All moneys raised under this By-law shall be placed in a special account or accounts.

(2) Moneys raised shall include

- (a) taxes;
- (b) grants-in-lieu of taxes;
- (c) interest; and
- (d) amounts collected on account of costs.

(3) Subject to section 56, an expenditure made out of moneys raised under this By-law shall be made under authority of a separate by-law.

**56.** 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;
- (d) all legal costs and other expenses of enforcement of this By-law.

## PART XVI

### COLLECTION AND ENFORCEMENT

#### *Proof of Debt*

**57.** 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 this By-law. Such costs shall be in accordance with Schedule VIII to this By-law.

**58.(1)** A person named in an assessment roll as having an interest in land is liable for all taxes imposed in respect of the interest in land during the year and all unpaid taxes imposed in previous years.

(2) 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 shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

#### *Special Lien and Priority of Claim*

**59.(1)** Taxes due and payable are a special lien and encumbrance on the interest in land.

(2) The special lien and encumbrance referred to in subsection 59(1) attaches to the interest in land being taxed, and without limiting the foregoing, attaches to the interest in land of a subsequent holder.

(3) The person who acquires an interest in land on which a lien under this By-law has been registered and the person to whom the taxes were originally levied are jointly and severally liable for the lien.

(4) The Tax Administrator may register a certificate issued under subsection 58(2) in either register on or after January 2 following the year in which the taxes are imposed.

(5) Pursuant to subsection 59(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person.

(6) 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.

(7) The special lien and encumbrance is not lost or impaired by reason of any technical error or omission.

*Demand for Payment and Notice of Enforcement Proceedings*

**60.**(1) Except for tax proceedings postponed pursuant to subsection 60.1(1), on or after January 2 following the year for which taxes are imposed, the Tax Administrator shall prepare a list of outstanding taxes and of the persons liable for payment.

(2) Within thirty (30) days of completion of the list pursuant to subsection 60(1), the Tax Administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to every person named on the list, and to every locatee, tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

(3) For the purposes of this section the mailing of a Demand for Payment and Notice of Enforcement Proceedings is deemed to be delivery to the addressee.

(4) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to subsection 60(2), 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.

(5) Prior to the authorization of any of the enforcement proceedings set out in sections 61, 63, 64, 65, and 66, Council shall consult with any affected locatee.

**60.1** Council may upon application by the tax debtor

(1) postpone taking enforcement proceedings for a specified period; or

(2) reduce or remit the taxes where Council determines that

(a) full payment would result in undue hardship to the tax debtor, or

(b) it is necessary and in the best interest of the Band to effect a transfer of the tax debtor's interest.

**60.2** Council may, from time to time, provide by band council resolution for the reduction of taxes due by taxpayers for a taxation year by an amount equal to or less than the amount to which the taxpayers would be entitled in accordance with the home owner grant legislation that would apply if the taxpayer's interest in land was subject to taxation by a municipality.

*Distress: Seizure of Goods*

**61.**(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 the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired.

(2) The Tax Administrator shall serve a Notice of Distress on the tax debtor and provide a copy of same to the locatee, where applicable, in the form set out in Schedule XI.

(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 Band, as represented by the Tax Administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) 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, liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Council.

*Distress: Sale of Goods Seized by Distress*

**62.**(1) If the Tax Administrator seizes by distress the tax debtor's goods pursuant to subsection 61(3), 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.

(2) If the outstanding taxes have not been paid in full sixty (60) days after a seizure by distress pursuant to subsection 61(3), 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.

(3) A Notice of Sale of Goods Seized by Distress in the form of Schedule XII shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve.

(4) The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by subsection (3).

(5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the tax debtor. 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.

(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.

#### *Sale of Improvements or Proprietary Interest*

**63.(1)** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the Tax Administrator to proceed by way of sale of improvements or proprietary interest. The Tax Administrator shall serve the tax debtor and, where applicable, the locatee, a Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII.

(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60.1(1), 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 subsection (3) by public tender.

(3) Council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

(4) A Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII to this By-law shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve.

(5) The sale of the improvements and disposition of interest in land 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) With prior approval of Council, the Tax Administrator may at any sale and disposition conducted pursuant to subsection (2) or (4), 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.



(7) Where the Tax Administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (4) 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.

(8) At any time within six (6) months after the sale and disposition held pursuant to subsection (2) or (4), 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 Taxation Authority in disposing of the interest.

(9) If upon the expiration of the redemption period provided by subsection (8), 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 in the form provided in Schedule XIV and shall register it in one or both registries and shall serve it on the tax debtor.

(10) Upon the filing of the certificate provided by subsection (9), 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.

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), 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.

(12) Upon the filing of the certificate provided by subsection (9), 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.

(13) If pursuant to subsections (7) and (9), the Band has become the owner of the interest in land, the Tax Administrator may sell such within ninety (90) days for not less than the upset price set pursuant to subsection (6).

*Cancellation of Interest in Land Held by Taxpayer*

**64.(1)** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection

60.1(1) 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 in the form of Schedule XV.

(2) The Tax Administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the locatee, where applicable.

(3) 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 subsection 60.1(1), 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 in the form provided in Schedule XVI to this By-law and shall register it in the registers.

(4) Upon cancellation of the tax debtor's interest and with the consent of the Minister, the Taxation Authority shall acquire the interest in the land free and clear of all encumbrances or charges.

#### *Forfeiture of Property*

**65.**(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 served pursuant to section 60, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5), be absolutely forfeited.

(2) The tax debtor's interest in land shall be forfeited under subsection (1) forty (40) days after the Tax Administrator serves a Notice of Forfeiture pursuant to subsection (4) in the form set out in Schedule XVII on the tax debtor and on anyone else who may be in lawful possession of the interest in land.

(3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the Tax Administrator shall obtain authorization from Council to proceed by forfeiture.

(4) The Notice of Forfeiture shall state

- (a) that the interest in land held by the tax debtor is subject to forfeiture under this section;
- (b) the amount of all taxes, costs and fees due and payable on the date of the notice;
- (c) the date on which the interest in land held by the tax debtor will forfeit;
- (d) that the tax debtor has the right to prevent forfeiture by payment under this section; and

(e) that on forfeiture under this section, the interest held by the tax debtor in the Reserve will be forfeited clear of all charges except those third party interests which otherwise attach to the interest in land.

(5) The Notice of Forfeiture shall be mailed or delivered to the tax debtor's last known address or to the address of the person specified in the records of the Taxation Authority.

(6) Where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed, payment of those taxes does not prevent forfeiture unless the payment

(a) includes all taxes then due and payable;

(b) includes the reasonable costs incurred by the Taxation Authority in the forfeiture proceedings; and

(c) is made before forfeiture occurs under this section.

(7) With the consent of the Minister, the Tax Administrator shall certify, in the form set out in Schedule XVIII to this By-law, 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.

(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.

#### *Absconding Taxpayer*

**66.** 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.

#### *Discontinuance of Services*

**67.** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1), Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the interest in land assessed pursuant to this By-law be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before 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 XVII

### SERVICE AND LOCAL IMPROVEMENT CHARGES

**68.**(1) Council may by by-law impose service and local improvement charges applicable to a part of the Reserve (hereinafter in this part called the “area”) to raise money for the following purposes:

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction of works;
- (c) the cutting of grass or weeds or the trimming of trees or shrubbery on any highway, lane or other public place;
- (d) the suppression of dust on any highway, lane, or other public place;
- (e) the collection and disposal of garbage;
- (f) the collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding paragraphs 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as Council may determine to be necessary or beneficial.

(2) In this Part, “charge” means a local improvement charge and a service charge.

(3) A charge shall be based on the actual or estimated annual cost of the local improvement or service and shall be levied at

- (a) a uniform rate; or
- (b) rates for each class of property based on
  - (i) the number of lineal feet along the fronting or abutting lands,
  - (ii) the area determined by the fronting or abutting lands,
  - (iii) the number of dwelling-units or commercial or industrial occupancies on the lands served, or
  - (iv) the estimated or actual use or consumption of the service by occupants of the lands served.

(4) The costs levied shall include engineering and advertising expenses, interest and carrying costs, sinking-fund or amortization costs, banking and legal fees, administration costs and any other expenses incidental to initiating and carrying out the work.

**69.**(1) Before imposing a charge, Council shall give at least fifteen (15) days notice by

(a) publishing the notice prior to the meeting referred to in section 70 in a newspaper of general circulation on the Reserve, if any;

(b) posting the notice in the Band administration offices and in prominent locations on the Reserve; and

(c) sending the notice by registered mail, in the form set out in Schedule XX, to affected holders or occupiers who are not resident on the Reserve and providing the locatee with a copy of the notice.

(2) It shall be sufficient notice under paragraph (1)(c) if the address in the current assessment roll is used.

(3) The notice shall state

(a) the intention of Council to have the work performed and to levy the charge;

(b) the area in respect of which the charge is to be levied;

(c) the rate at which the charge will be levied; and

(d) that Council shall hold a public meeting to consider written and oral representations.

**70.**(1) On the date and at the time and place set out in the notice referred to in section 69, Council shall sit and receive and hear representations.

(2) Council shall not proceed with the charge until after it holds public meetings to consider representations.

(3) Where Council imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the by-law that imposes the charge.

(4) A uniform increase, not exceeding ten percent (10%), in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the by-law that imposes the charge.

**71.**(1) The Tax Administrator shall keep separate accounts for money raised by each charge under this Part.

(2) Council shall expend the money raised under this Part, and any interest that has accrued on that money, for the purpose and within the area stated in the implementing by-law.

**72.(1)** Charges under this Part shall be administered and enforced under this By-law in the same manner as taxes.

(2) For greater certainty charges are a special lien under Part XVI.

(3) The roll for a charge may be part of or a supplement to the assessment roll.

## PART XVIII

### GENERAL AND MISCELLANEOUS

**73.(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.

**74.** 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.

**75.** Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

**76.** 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 six (6) months from the making of the payment but the payment shall be deemed to have been voluntarily made.

**77.** 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.

**78.** 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.

**79.** 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.

**80.** Headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

**81.** This By-law shall come into force and effect on approval by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [26th] day of [July, 2004] .

A quorum of Council consists of ( [2] ) members of Council.

[Marilyn Gabriel]  
Chief Marilyn Gabriel

[Tumia Knott]  
Councillor Tumia Knott

[Les Antone]  
Councillor Les Antone

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

PURSUANT to section 13 of the *Kwantlen First Nation Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by band council resolution made the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

Please be advised that if you do not provide me with accurate information as requested, it will be necessary for me to carry out my assessment on the basis of whatever information I may have in my possession.

Yours truly,

\_\_\_\_\_  
Assessor



## SCHEDULE II

(section 17)

### 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 the owner or manager as his or her residence; and
    - (ii) land or improvements, or both, that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of
      - (A) a penitentiary or correctional centre,
      - (B) a provincial mental health facility, or
      - (C) a hospital for the care of the mentally or physically handicapped;
  - (b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuildings;
  - (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

#### *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 pipeline; [include natural gas?]
  - (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation; [include cell phone towers?]
  - (d) generation, transmission and distribution of electricity; or

(e) receiving, transmission and distribution of closed circuit television;

but does not include that part of land or improvements, or both

(f) included in 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 - Unmanaged forest land*

3. Class 3 property shall include only land meeting the definition of forest land which is not classified as managed forest land.

*Class 4 - Major industry*

4. Class 4 property shall include only

(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 meeting the definition of forest land which is classified as 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,
- (vii) motorcar racing,
- (viii) trap shooting,
- (ix) archery,
- (x) ice skating,
- (xi) water slides,
- (xii) museums,
- (xiii) amusement parks,
- (xiv) horse racing,
- (xv) rifle shooting,
- (xvi) pistol shooting,
- (xvii) horseback riding,
- (xviii) roller skating,
- (xix) marinas,
- (xx) parks and gardens open to the public;

(b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least one hundred and fifty (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 Property*

9.(1) Class 9 property shall include only

- (a) land or improvements, or both, used or held for the purpose of farming.

SCHEDULE III  
(section 24, Part IX)  
NOTICE OF ASSESSMENT

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that the assessment roll has been adopted by band council resolution dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ and that in respect of the above-noted interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the \_\_\_\_\_ *First Nation Property Assessment and Taxation By-law*:

Name(s):

Address(es):

The assessed value of the \_\_\_\_\_ land:  
(classification)

The assessed value of the \_\_\_\_\_ improvements:  
(classification)

The assessed value of exempt land:

The assessed value of exempt improvements:

TOTAL ASSESSED VALUE: \_\_\_\_\_

TOTAL NET TAXABLE VALUE: \_\_\_\_\_

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this assessment notice, appeal to the Assessment Review Committee in respect of liability to assessment, assessed value, assessment classification or an alleged error or omission. The Notice of Appeal must be in writing and signed by the appellant or his or her agent, and must set out a mailing address to which all notices to the appellant may be sent. The Notice of Appeal may be mailed to the Assessment Review Committee at

\_\_\_\_\_

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT to the provisions of the \_\_\_\_\_ *First Nation Property Assessment and Taxation By-law*, I hereby appeal the assessment of the following interest in land:

(description of the business and location)

on the following grounds:

- 1.
- 2.
- 3.
- 4.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Printed name of Appellant

\_\_\_\_\_  
Appellant's signature

\_\_\_\_\_  
Address to which all notices to appellant are to be sent

TO: Assessment Review Committee

c/o \_\_\_\_\_  
(office of the assessor)

SCHEDULE V

(subsection 38(3))

NOTICE OF HEARING

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from assessment requested in Schedule IV dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ relating to the above-noted interest in land at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ .

AND TAKE NOTICE that you should bring to the hearing all relevant documents pertaining to such appeal.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ .

\_\_\_\_\_  
Chairperson  
Assessment Review Committee

SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

WHEREAS an appeal has been filed with respect to the assessment of \_\_\_\_\_ (description of interest in land), and you may have information to assist the Assessment Review Committee.

THIS IS TO REQUEST your attendance before the Assessment Review Committee at \_\_\_\_\_ (location) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ (a.m./p.m.) to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Chairperson  
Assessment Review Committee



SCHEDULE VII

(section 42)

TAX NOTICE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

PURSUANT to the provisions of the *Kwantlen First Nation Property Assessment and Taxation By-law*, taxes in the amount of \$ \_\_\_\_\_ are hereby levied with respect to the above-noted interest in land, and take notice that said taxes are due and payable forthwith, by cheque payable to the Kwantlen First Nation.

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

\_\_\_\_\_  
\_\_\_\_\_

|                      |          |
|----------------------|----------|
| Assessed value       | \$ _____ |
| Taxes (current year) | \$ _____ |
| Arrears              | \$ _____ |
| Interest             | \$ _____ |
| Total Payable        | \$ _____ |

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

### SCHEDULE VIII

(section 57)

#### COSTS PAYABLE BY A TAXPAYER ARISING FROM ENFORCEMENT PROCEEDINGS

- |  |                         |
|--|-------------------------|
| 1. For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.:  | \$35.00 per notice      |
| 2. For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale 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 land, including attending, investigating, taking inventory, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | \$40.00 per hour        |
| 5. For issuing and registering any and all certificates required by Part XVI:  | \$10.00 per certificate |
| 6. For disbursements, including without limiting, photocopying (\$.30 per page), advertising, storage fees, etc.:  | as and when arising     |

SCHEDULE IX  
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT to the *Kwantlen First Nation Property Assessment and Taxation By-law*, I, \_\_\_\_\_, Tax Administrator of the Kwantlen First Nation, certify that \$ \_\_\_\_\_ is the amount of the outstanding taxes which is due and owing by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (description of interest in land).

Attached hereto is a copy of that part of the assessment roll of the Kwantlen First Nation that refers to the property taxes which are due and payable by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (description of interest in land).

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE X

(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

The payment date of June 30, 20\_\_\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The \_\_\_\_\_ (Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Other costs: \$ \_\_\_\_\_

Total outstanding tax debt: \$ \_\_\_\_\_

TAKE NOTICE that the failure to pay in full the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The *Kwantlen First Nation Property Assessment and 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 Tax Administrator are set out in the *Kwantlen First Nation Property Assessment and Taxation By-law*, a copy of which is available from the Tax Administrator upon request.

(NOTE: An option for the Band is to list all of the steps which the By-law provides for the collection of outstanding tax debts.)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XI

(sections 61 and 62)

NOTICE OF DISTRESS

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that failure to pay the outstanding tax debt due and owing of \$\_\_\_\_\_ with respect to the above-noted property on or before the expiration of seven (7) days after the date of this Notice will result in the Tax Administrator, pursuant to subsection 61(3) of the *Kwantlen First Nation Property Assessment and Taxation By-law*, seizing by distress the property described as follows:

(a general description of the property which has been assessed)

AND FURTHER TAKE NOTICE that failure to pay the outstanding tax debt upon the expiration of the seven (7) days set out above, will result in a copy of this Notice being posted at the locations on Reserve where the property is located and will result in the seizure of such property, which will be held in the possession of the Tax Administrator, at your cost, such cost being added to the amount of the taxes outstanding, until the tax debt is paid.

- (iv) AND FURTHER TAKE NOTICE that pursuant to subsection 62(1) of the *Kwantlen First Nation Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within sixty (60) 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 property.

AND FURTHER TAKE NOTICE that upon the expiration of sixty (60) days after the property has been seized and the failure to pay the outstanding tax debt or to commence court proceedings as set out above, you will be deemed to have abandoned the property seized and the Tax Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of Goods Seized by Distress will be posted on your property located on Reserve, and will be published for at least seven (7) days in the *Vancouver Sun* or other newspaper, before the date of sale.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XII

(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE that a sale by public auction for outstanding taxes owed to the Kwantlen First Nation will occur on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ (location) on the \_\_\_\_\_ Reserve.

At the above-noted sale, the following goods, seized by distress pursuant to sections 61 and 62 of the *Kwantlen First Nation Property Assessment and Taxation By-law*, will be sold with the proceeds of such sale being used to pay the outstanding tax debt:

(general description of the goods)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIII  
(subsections 63(1) AND 63(4))

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF  
INTEREST IN LAND

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of improvements)

\_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that failure to pay all outstanding taxes with respect to the above-noted property, being \$\_\_\_\_\_, on or before the expiration to sixty (60) days after the date of this Notice will result in the Tax Administrator for the Kwantlen First Nation holding a sale by public auction (or tender) of the improvements located on the above-noted 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 *Vancouver Sun* or another newspaper for seven (7) 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 six (6) months after the above-noted sale and disposition, you may redeem your improvements and interest in land by paying to the Tax Administrator 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-noted sale and disposition. If upon the expiration of those six (6) months any amount of the taxes remain outstanding, the sale of the improvements and disposition of the interest will be declared final, and the purchaser shall obtain both your title in the improvements sold and your interest in land.

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\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON RESERVE

RE:

\_\_\_\_\_ (description of interest in land)

\_\_\_\_\_ (description of improvements)

I, \_\_\_\_\_, Tax Administrator of the Kwantlen First Nation, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-noted interest on Reserve, that interest has been disposed of by public auction (or tender) and the above-noted improvements have been sold by public auction (or tender) pursuant to section 63 of the \_\_\_\_\_ *First Nation Property Assessment and Taxation By-law*. The following person shall, pursuant to subsection 63(10) of that By-law, be substituted for the Tax Debtor as the holder of the above-noted interest in land:

(name and address of purchaser at sale)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator



SCHEDULE XV  
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that failure to pay in full the outstanding tax debt of \$\_\_\_\_\_ with respect to the above-noted interest in land will result, upon the expiration of six (6) months from the date of this Notice, in the cancellation of such interest in land on the Reserve. The failure to pay such taxes is a breach of the \_\_\_\_\_ (lease, licence or permit) which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the interest in land on Reserve, and any rights or interests which you acquired through such \_\_\_\_\_ (lease, licence or permit) will cease to exist.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: \_\_\_\_\_

\_\_\_\_\_  
(description of interest in land)

I, \_\_\_\_\_, Tax Administrator for the Kwantlen First Nation, hereby certify that the above-mentioned interest in land on the \_\_\_\_\_ Reserve, has been cancelled or terminated pursuant to subsection 64(3) of the *Kwantlen First Nation Property Assessment and Taxation By-law* as a result of the failure of \_\_\_\_\_ to pay the outstanding tax debt.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVII

(subsection 65(2))

NOTICE OF FORFEITURE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that taxes imposed by the *Kwantlen First Nation Property Assessment and Taxation By-law* for the above-noted interest in the years \_\_\_ have been outstanding for two (2) years and pursuant to section \_\_\_\_\_, 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 fortieth day after the date of this Notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Kwantlen First Nation. Upon such forfeiture, your interest in land 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.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE:

\_\_\_\_\_  
(description of interest in land)  
\_\_\_\_\_

I, \_\_\_\_\_, Tax Administrator for the Kwantlen First Nation, hereby certify that resulting from the failure of \_\_\_\_\_ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in land in the \_\_\_\_\_ Reserve, such interest has been forfeited to the Kwantlen First Nation pursuant to sections \_\_ and \_\_ of the \_\_\_\_\_ *First Nation Property Assessment and Taxation By-law*.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIX

(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that the taxes for the above-noted interest have been due and outstanding for (\_\_\_\_) months, and that unless payment in full is received on or before thirty (30) days after the date of this Notice, or you have appeared before Council and shown cause as set out below, the following services provided to this property will be discontinued:

(list services to be discontinued)

AND FURTHER TAKE NOTICE that you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock, (within the 30 days set out above) at \_\_\_\_\_ (location), (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\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XX  
(paragraph 69(1)(c))  
NOTICE OF HEARING

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(specify proposed service or local improvement charge)

TAKE NOTICE that Council shall hold a public meeting at \_\_\_\_\_  
(location) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ o'clock, to  
consider representations from affected ratepayers with respect to the above-noted  
proposed service/local improvement charge.

AND TAKE NOTICE that you may also submit to Council any written submissions  
which will be considered at the said meeting.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Chief and Council

**KWAW KWAW APILT FIRST NATION  
RATES BY-LAW NO. 2004**

[Effective June 17, 2004]

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 Kwaw Kwaw Apilt First Nation (also known as the Kwaw Kwaw Apilt Indian Band) enacted the *Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995* and the *Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995* on December 08, 1995;

NOW BE IT HEREBY RESOLVED that the following By-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This By-law may be cited for all purposes as the *Kwaw Kwaw Apilt First Nation Rates By-law No. 2004*.

2. Pursuant to Section 3 of the *Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995*, the tax rates for each class of property shall be in accordance with Schedule “A-1” which is attached, and forms part of the *Kwaw Kwaw Apilt First Nation Rates By-law No. 2004*.

THIS BY-LAW IS HEREBY made and approved at a duly convened meeting of the Chief and Council of the Kwaw Kwaw Apilt First Nation, also known as the Kwaw Kwaw Apilt Indian Band, this  [2nd]  day of  [June] , 2004.

[Betty Henry]

Chief Betty Henry

[Donald Charlie]

Councillor Donald Charlie

[Gilbert Joe]

Councillor Gilbert Joe

## SCHEDULE "A-1"

The Council of the Kwaw Kwaw Apilt First Nation, also known as the Kwaw Kwaw Apilt Indian Band, hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property:

| COLUMN 1   | COLUMN 2   |
|--|--|
| Class of Property as prescribed under Schedule 5 of the <i>Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995</i> and Section 3 of the <i>Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995</i> . | Rate of Tax applied against each \$1000.00 of the assessed taxable value total of land and improvements for each class of property as set out in the assessment roll for the Kwaw Kwaw Apilt First Nation pursuant to Section 6 of the <i>Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995</i> . |
| Property Class   | Rate   |
| Class 1 - Residential  | 11.040   |
| Class 2 - Utilities  | 61.767   |



**LEQ'Á:MEL FIRST NATION  
RAILWAY RIGHT-OF-WAY  
RATES BY-LAW NO. 2004-2**

[Effective November 15, 2004]

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 Leq'á:mel First Nation (also known, as the Lakahahmen Indian Band) enacted the *Leq'á:mel First Nation Property Assessment By-law (1995)* and the *Leq'á:mel First Nation Property Taxation By-law (1995)* on February 21, 1995;

AND WHEREAS further to the Band's *Taxation By-law*, section 8.1 *Taxable Property* sets out, except as provided in section 9.1 of the Band's *Taxation By-law*, all land, interests in land and improvements within the Band's assessment area are subject to taxation under the Band's *Taxation By-law*. This includes the power to assess and subject to taxation railway land, interests in land or improvements held by a railway corporation;

AND WHEREAS the Leq'á:mel First Nation conducted a ratification vote by its members in accordance with the procedures set out in the *Indian Referendum Regulations* to seek ratification of the Right-of-Way Settlement Agreement between the Canadian Pacific Railway Company (CPR), the Leq'á:mel First Nation and Her Majesty the Queen, dated July 15, 2003 authorizing the Band's Chief and Council to enter into the Settlement Agreement on their behalf;

AND WHEREAS the majority of the electors of the Leq'á:mel First Nation voted to ratify the Settlement Agreement;

AND WHEREAS upon execution of the Settlement Agreement the Minister of the Department of Indian Affairs and Northern Development recommended to the Governor in Council that an Order in Council be passed to accept the designation of the Right-of-Way Area by the First Nation and that the *Property Assessment and Taxation (Railway Right-of-Way) Regulations* be amended to apply to the First Nation and the Right-of-Way Area;

AND WHEREAS the Leq'á:mel First Nation, under section 83(1)(a) of the *Indian Act* and in accordance with regulation *Property Assessment and Taxation (Railway Right-of-Way) Regulations SOR/2003-373* and pursuant to the terms and conditions of the Settlement Agreement, will assess and subject to taxation land, interests in land and improvements held by the Canadian Pacific Railway Company

(CPR) in the Right-of-Way Area for the current 2004 Taxation Year – the “First Taxation Year” as defined in the Settlement Agreement – including issuing 2004 Notices of Property Taxation;

NOW BE IT HEREBY RESOLVED that the following By-law be and is hereby enacted under section 83(1) of the *Indian Act* and in accordance with the *Property Assessment and Taxation (Railway Right-of-Way) Regulations* and any amendments thereto; for the purpose of establishing annual rates of taxation applicable to each parcel of land, interest in land and improvements thereon of the Right-of-Way Area described in Schedule C of the Settlement Agreement for which the Canadian Pacific Railway Company (CPR) carries on business now and in future.

1. This By-law may be cited for all purposes as the *Leq’á:mel First Nation Railway Right-of-Way Rates By-law No. 2004-2*.

2. Pursuant to Section 3 of the *Leq’á:mel First Nation Property Taxation By-law (1995)*, the tax rates for each class of property shall be in accordance with Schedule “A-1” which is attached, and forms part of the *Leq’á:mel First Nation Railway Right-of-Way Rates By-law No. 2004-2*.

THIS BY-LAW IS HEREBY MADE AND APPROVED at a duly convened meeting of the Chief and Council of the Leq’á:mel First Nation, also known as the Lakahahmen Indian Band, this  [31st]  day of  [August] , 2004.

Quorum (3)

---

Chief Susan McKamey

---

[Barb Leggat]

Councillor Barb Leggat

---

[Darrel McKamey]

Councillor Darrel McKamey

---

[Alice Thompson]

Councillor Alice Thompson

SCHEDULE "A-1"

The Council of the Leq'á:mel First Nation, also known as the Lakahahmen Indian Band, hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

| COLUMN 1   | COLUMN 2  |
|--|---|
| <p>Class of Property as prescribed under Schedule 5 of the <i>Leq'á:mel First Nation Property Assessment By-law (1995)</i> and Section 3 of the <i>Leq'á:mel First Nation Property Taxation By-law (1995)</i>.</p> | <p>Rate of Tax applied against each \$1,000.00 of the assessed taxable value total of land and improvements for each class of property as set out in the assessment roll for the Leq'á:mel First Nation pursuant to Section 6 of the <i>Leq'á:mel First Nation Property Assessment By-law (1995)</i>.</p> |
| PROPERTY CLASS   | RATE  |
| Canadian Pacific Railway (CPR)   |   |
| Right-of-Way Tax Rate  | 21.016  |

**LEQ'Á:MEL FIRST NATION  
RATES BY-LAW NO. 2004**

[Effective June 17, 2004]

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 Leq'á:mel First Nation (also known, as the Lakahahmen Indian Band) enacted the *Leq'á:mel First Nation Property Assessment By-law Amendment 1-1995* and the *Leq'á:mel First Nation Property Taxation By-law Amendment 1-1995* on February 21, 1995;

NOW BE IT HEREBY RESOLVED that the following By-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This By-law may be cited for all purposes as the *Leq'á:mel First Nation Rates By-law No. 2004*.

2. Pursuant to Section 3 of the *Leq'á:mel First Nation Property Assessment By-law Amendment 1-1995*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and forms part of the *Leq'á:mel First Nation Rates By-law No. 2004*.

THIS BY-LAW IS HEREBY made and approved at a duly convened meeting of the Chief and Council of the Leq'á:mel First Nation, also known as the Lakahahmen Indian Band, this  [19th]  day of  [May] , 2004.

Quorum (3)

[Susan McKamey]   
Chief Susan McKamey

[Barb Leggat]   
Councillor Barb Leggat

[Alice Thompson]   
Councillor Alice Thompson

[Darrel McKamey]   
Councillor Darrel McKamey

SCHEDULE "A-1"

The Council of the Leq'á:mel First Nation, also known as the Lakahahmen Indian Band, hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property:

| COLUMN 1   | COLUMN 2   |
|--|--|
| <p>Class of Property as prescribed under Schedule 5 of the <i>Leq'á:mel First Nation Property Assessment By-law Amendment 1-1995</i> and Section 3 of the <i>Leq'á:mel First Nation Property Taxation By-law Amendment 1-1995</i>.</p> | <p>Rate of Tax applied against each \$1000.00 of the assessed taxable value total of land and improvements for each class of property as set out in the assessment roll for the Leq'á:mel First Nation pursuant to Section 6 of the <i>Leq'á:mel First Nation Property Assessment By-law Amendment 1-1995</i>.</p> |
| Property Class   | Rate   |
| Class 1 - Residential  | 7.950  |
| Class 2 - Utilities  | 29.399   |
| Class 9 - Farm   | 10.144   |

**LHEIDLI T'ENNEH BAND**  
**2004 RATES BY-LAW**  
**BY-LAW NO. 2004-TX 01**

[Effective December 2, 2004]

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 2004 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 *2004 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 15th day of November, 2004.

A quorum for this Band consists of 3.

\_\_\_\_\_  
[Barry Seymour]

Chief

\_\_\_\_\_  
[Dawn Murphy]

Councillor

\_\_\_\_\_  
[David Baker]

Councillor

SCHEDULE "A"

The Council of the Lheidli T'enneh Band hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

| Class of Property          | Tax Rate |
|----------------------------|----------|
| 1. Residential             | 0.00000  |
| 2. Utility                 | 29.21625 |
| 3. Unmanaged Forest        | 0.00000  |
| 4. Major Industry          | 25.22887 |
| 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  |

**LITTLE SHUSWAP INDIAN BAND**  
**RATES BY-LAW**  
**BY-LAW 2004-T02**

[Effective July 6, 2004]

Prescribed Tax Rates  
For the Taxation Year 2004

| Class of Property        | Tax Rate |
|--------------------------|----------|
| 01 Residential           | 9.551    |
| 02 Utilities             | 53.483   |
| 03 Unmanaged Forest Land | 10.553   |
| 04 Major Industry        | 10.362   |
| 05 Light Industry        | 23.876   |
| 06 Business & Other      | 19.101   |
| 07 Managed Forest Land   | 10.553   |
| 08 Recreation/Non-Profit | 9.770    |
| 09 Farm                  | 7.163    |
| 10 Railway               | 20.839   |

**DO HEREBY RESOLVE:**

BE IT KNOWN that this by-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on November 30, 1995 that being a by-law to establish by by-law a system on the Reserve lands of the Little Shuswap Indian Band for the fair and equitable taxation for local purposes of land, or interests in land, including the right to occupy, possess or use lands within the boundaries of the Reserve is hereby enacted as By-law 2004-T02 by the Chief and Council of the Little Shuswap Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Little Shuswap Indian Band held at the Little Shuswap Indian Band Administration Office, Squilax, British Columbia this 4th day of June 2004.

[Felix Arnouse]

\_\_\_\_\_  
Chief Felix Arnouse

[Wes Francois]

\_\_\_\_\_  
Councillor Wes Francois

\_\_\_\_\_  
Councillor Dianne Francois



**LOWER KOOTENAY INDIAN BAND  
2004 RATES BY-LAW  
BY-LAW NO. 2004 TX-01**

[Effective August 18, 2004]

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 interests 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 Lower Kootenay Indian Band enacted the *Lower Kootenay Indian Band Taxation and Assessment By-laws* on March 09, 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 section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Lower Kootenay Indian Band 2004 Rates By-law*.

2. Pursuant to section 24 of the *Lower Kootenay Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule “A” which is attached and forms part of the *2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting on the [9th] day of [March] , 2004.

\_\_\_\_\_  
[Chris Luke]  
Chief Chris Luke

\_\_\_\_\_  
[M. Jason Louie]  
Councillor M. Jason Louie

\_\_\_\_\_  
[Arlene Teasley]  
Councillor Arlene Teasley

\_\_\_\_\_  
Councillor Christine Louie

\_\_\_\_\_  
Councillor Barbara Halverson

## SCHEDULE "A"

The Council of the Lower Kootenay Indian Band hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

| Classes of Property   | Tax Rates |
|-----------------------|-----------|
| 01 Residential        | 13.6278   |
| 02 Utilities          | 43.6090   |
| 06 Business and Other | 29.9812   |
| 09 Farm               | 16.8985   |

**LOWER SIMILKAMEEN INDIAN BAND  
ANNUAL TAX RATES BY-LAW NO. 1, 2004**

[Effective December 8, 2004]

WHEREAS pursuant to the *Lower Similkameen Indian Band Property Taxation By-law* it is necessary for Band Council during each taxation year to enact a By-law establishing, imposing and levying the tax rate for each separate property class within each separate taxation district;

NOW BE IT RESOLVED that the following By-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Lower Similkameen Indian Band Annual Tax Rates By-law No. 1, 2004*.

2. Pursuant to the *Lower Similkameen Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with the rate schedule attached as a Schedule "A", which forms part of the *Annual Tax Rates By-law No. 1, 2004*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 22nd day of October, 2004.

Quorum of 3.

[Barbara Allison]  
\_\_\_\_\_  
Chief Barbara Allison

[Theresa Dennis]  
\_\_\_\_\_  
Councillor Theresa Dennis

[Lauren Terbasket]  
\_\_\_\_\_  
Councillor Lauren Terbasket

[Lisa Montgomery-Reid]  
\_\_\_\_\_  
Councillor Lisa Montgomery-Reid

## SCHEDULE "A"

Prescribed Tax Rates for the 2004 taxation year for the following classes of property:

|   |  |
|---|--|
| Class of Property as prescribed under Schedule "A" and Section 23(G) of the <i>Lower Similkameen Indian Band 2002 Assessment By-law</i> . | Rate of Tax applied against the land and improvements as determined in accordance with the <i>Lower Similkameen Indian Band Property Taxation By-law</i> . |
|---|--|

"Jurisdiction 716"

Land + Improvements

|                                 |         |
|---------------------------------|---------|
| Class 1 - Residential           | 9.1439  |
| Class 2 - Utilities             | 61.000  |
| Class 3 - Unmanaged Forest Land | 27.8549 |
| Class 4 - Major Industry        | 27.0104 |
| Class 5 - Light Industry        | 23.2354 |
| Class 6 - Business and Other    | 20.6353 |
| Class 7 - Managed Forest Land   | 11.3958 |
| Class 8 - Recreational          | 9.0686  |
| Class 9 - Farm                  | 10.1975 |

**LOWER SIMILKAMEEN INDIAN BAND  
PROPERTY TAXATION BY-LAW  
AMENDMENT BY-LAW NO. 1-2004**

[Effective December 8, 2004]

WHEREAS:

A. It is the practice of the Band Council of the Lower Similkameen Indian Band to enact a by-law, 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 *Lower Similkameen Indian Band Property 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 Lower Similkameen Indian Band wishes to amend the *Lower Similkameen Indian Band Property Taxation By-law* to ensure that the objective set out in Recital B is given effect for the 2004 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 *Lower Similkameen Indian Band Property Taxation By-law* for the 2004 taxation year as hereinafter provided.

1. This by-law may be cited as the *Lower Similkameen Indian Band Property Taxation By-law, Amendment By-law No. 1-2004*.

2. The *Lower Similkameen Indian Band Property Taxation By-law* is amended as follows:

(a) By amending section 14(1) to read:

“For the 2004 calendar year, [t]axes levied in taxation notice mailed under section 24(1), 24(8), or 24(10), are due and payable at the location specified in the taxation notice before 4:00 p.m. on the first business day following December 15, 2004 and shall be deemed to have been imposed on and from the 1st day of January of such year.”

(b) By amending section 14(2) to read:

“If a portion of the taxes referred to in subsection (1) remains unpaid at 4:00 p.m. on the first business day following December 15, 2004 and remain unpaid on February 15, 2005, there shall be added to them, a penalty as provided in Schedule 1, 5% of the unpaid taxes and an additional 5% on February 15, 2005 and the amount so added shall for all purposes be deemed part of the taxes.”

(c) By amending section 14(3) to read:

“If a portion of the taxes referred to in subsection (1), including penalties, remains unpaid on May 15, 2005, they are deemed delinquent on that day, and after that day shall bear interest at the rate provided in Schedule 1 until actually paid or recovered. Accrued interest shall for all purposes be Deemed part of the delinquent taxes as is if it had originally formed part of the taxes.”

This *Amendment By-law* is applicable only to the 2004 taxation year.

THIS AMENDMENT BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 22nd day of October 2004.

Quorum of three (3).

[Barbara Allison]

Chief Barbara Allison

[Theresa Dennis]

Councillor Theresa Dennis

[Lauren Terbasket]

Councillor Lauren Terbasket

[Lisa Montgomery-Reid]

Councillor Lisa Montgomery-Reid

**MORICETOWN FIRST NATION**  
**2004 RATES BY-LAW**  
**BY-LAW NO. 2004-01**

[Effective August 18, 2004]

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 Moricetown First Nation (also known as the Moricetown Band) enacted the *Moricetown First Nation Property Assessment and Taxation By-law* on November 27, 2002;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Moricetown First Nation 2004 Rates By-law*.

2. Pursuant to Section 17 of the *Moricetown 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 *2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 19th day of May, 2004.

[Warner William]

\_\_\_\_\_  
Chief Warner William

[Lillian Lewis]

\_\_\_\_\_  
Councillor Lillian Lewis

[Percy Michell]

\_\_\_\_\_  
Councillor Percy Michell

[Duane Mitchell]

\_\_\_\_\_  
Councillor Duane Mitchell

[Jennifer David]

\_\_\_\_\_  
Councillor Jennifer David

[Lorena Morris]

\_\_\_\_\_  
Councillor Lorena Morris

\_\_\_\_\_  
Councillor Birdy Markert

[Victor Jim]

\_\_\_\_\_  
Councillor Victor Jim

[Joyce Quock]

\_\_\_\_\_  
Councillor Joyce Quock

[Darlene Vantunen]

\_\_\_\_\_  
Councillor Darlene Vantunen

[Vern Mitchell]

\_\_\_\_\_  
Councillor Vern Mitchell

## SCHEDULE "A"

The Council of the Moricetown First Nation hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

| COLUMN 1  | COLUMN 2   |
|---|--|
| Class of Property as prescribed under Schedule 11 and Section 17 of the <i>Moricetown First Nation Property Taxation By-law</i> . | Rate of Tax applied against each \$1,000,000 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Moricetown First Nation Property Assessment and Taxation By-law</i> . |
| Class 1 - Residential   | 0.0000   |
| Class 2 - Utilities   | 0.0000   |
| Class 3 - Unmanaged Forest Land   | 0.0000   |
| Class 4 - Major Industry  | 24.1664  |
| Class 5 - Light Industry  | 0.0000   |
| Class 6 - Business and Other  | 0.0000   |
| Class 7 - Managed Forest Land   | 0.0000   |
| Class 8 - Recreation/Non-Profit Organization  | 0.0000   |
| Class 9 - Farm  | 0.0000   |



**MUSQUEAM INDIAN BAND**  
**2004 RATES BY-LAW**  
**BY-LAW NO. 2004-01**

[Effective July 6, 2004]

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 rising out of or ancillary to such purpose;

AND WHEREAS the Council of the Musqueam Indian Band has duly and properly enacted the *Musqueam Indian Band Property Assessment and Taxation By-laws*;

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 *Musqueam Indian Band 2004 Rates By-law No. 2004-01*.

2. Pursuant to Section 18.1 of the *Musqueam 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 *2004 Musqueam Indian Band Rates By-law No. 2004-01*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [7th] day of [June] , 2004.

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[Mary Charles]

Councillor

\_\_\_\_\_  
[Wayne Sparrow]

Councillor

\_\_\_\_\_  
[Delbert Guerin]

Councillor

\_\_\_\_\_  
[Gail Y. Sparrow]

Councillor

\_\_\_\_\_  
[Myrtle McKay]

Councillor

\_\_\_\_\_  
[Nolan Charles]

Councillor

## SCHEDULE "A"

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2004 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>Musqueam Indian Band Property Taxation By-law</i> . | Rate of tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with the <i>Musqueam Indian Band Property Taxation By-law</i> . |
| Class 1 - Residential  | 6.33573   |
| Class 2 - Utilities  | 51.254  |
| Class 3 - Unmanaged Forest Land  | 0   |
| Class 4 - Major Industry   | 44.268  |
| Class 5 - Light Industry   | 28.859  |
| Class 6 - Business and Other   | 29.395  |
| Class 7 - Managed Forest Land  | 0   |
| Class 8 - Recreation/Non-Profit Organization   | 7.869   |
| Class 9 - Farm   | 10.357  |

**MUSQUEAM INDIAN BAND**  
**PROPERTY TAX EXPENDITURE BY-LAW**  
**BY-LAW NO. 2004-01**

[Effective July 6, 2004]

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 purposes 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 12 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue 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*.

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 Musqueam Indian Band;

“band council resolution” means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band;

- “community 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, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;
- “community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;
- “council” meant the council of the Musqueam Indian Band 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 subsection 12 of the *Property Taxation By-law*;
- “property assessment by-law” means the *Musqueam Indian Band Property Assessment By-law* approved and passed by council and approved by the Minister, as amended from time to time;

“property taxation by-law” means the *Musqueam Indian Band 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 Musqueam Indian Band 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 *Musqueam Indian Band 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

3.(1) This by-law authorizes the expenditure of property tax revenue by council on behalf of the Musqueam Indian Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this by-law authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

#### ANNUAL PROPERTY TAX BUDGET

4.(1) On or before 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 subsection 12 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

### PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

### ADMINISTRATION AND ENFORCEMENT

6. The surveyor of taxes shall administer this by-law.

### BY-LAW REMEDIAL

7. This by-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

### MISCELLANEOUS

8.(1) Headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this by-law or this by-law as a whole.

(3) Where a provision in this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this by-law words in the singular include the plural, and words in the plural include the singular.

### COMING INTO FORCE

9. This by-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [7th] day of [June], 2004.

---

Chief

---

[Mary Charles]

Councillor

---

[Delbert Guerin]

Councillor

---

[Myrtle McKay]

Councillor

---

[Wayne Sparrow]

Councillor

---

[Gail Y. Sparrow]

Councillor

---

[Nolan Charles]

Councillor



**NESKONLITH INDIAN BAND  
2004 RATES BY-LAW**

[Effective November 2, 2004]

Prescribed Tax Rates  
For the Taxation Year 2004

| Class of Property                                   | Tax Rate | Tax Rate |
|---|----------|----------|
|   | I.R. # 3 | I.R. # 2 |
| 1. Residential                                      | 11.77    | 11.26    |
| 2. Utilities  | 47.85    | 49.74    |
| 3. Unmanaged Forest Land                            | 13.21    | 39.26    |
| 4. Major Industry                                   | 46.06    | 35.47    |
| 5. Light Industry                                   | 39.14    | 32.75    |
| 6. Business/Other                                   | 28.62    | 21.82    |
| 7. Managed Forest Land                              | 6.68     | 26.21    |
| 8. Recreational Property/Non-Profit<br>Organization | 13.40    | 13.84    |
| 9. Farm   | 16.13    | 13.69    |

BE IT KNOWN that this By-law entitled the *2004 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 the Chief & 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 1st day of September, 2004.

Moved by:           [Art Anthony]                Seconded by:           [Gary Wiens]          

A quorum of Band Council consists of 4 Councillors.

[Arthur Anthony]

---

Chief Arthur Anthony

---

Councillor Leona Lampreau

[Gary Wiens]

---

Councillor Gary Wiens

---

Councillor Richard Manuel

[Frank (Rock) Denault]

---

Councillor Frank (Rock) Denault

[Judy Manuel]

---

Councillor Judy Manuel

**SHXW'OWHÁMEL FIRST NATION  
RATES BY-LAW 2004-1**

[Effective December 2, 2004]

Prescribed Tax Rates  
For the Taxation Year 2004

| Class of Property - Shxw'owhámel IR #1    | Tax Rate |
|---|----------|
| 1. Residential                            | 11.0430  |
| 2. Utilities                              | 33.8173  |
| 6. Business                               | 23.8513  |
| 8. Recreation                             | 10.2534  |
| 9. Farm                                   | 10.8372  |
| Class of Property - Wahleach Island IR #2 | Tax Rate |
| 5. Light Industry                         | 41.8369  |
| 9. Farm                                   | 13.4029  |

BE IT KNOWN THAT THIS By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by the Si:yam Council and approved by the Minister on December 11, 2003, that being a by-law to establish by by-laws a system on the reserve lands of Shxw'owhámel First Nation for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, posses or use lands within the boundaries of the reserves is hereby enacted as by-law 2004-1 by the Si:yam Council of Shxw'owhámel First Nation.

APPROVED AND PASSED at a duly convened meeting of the Council Shxw'owhámel First Nation held at Shxw'owhámel Administration Office, Hope, British Columbia, this 28th day of October 2004.

Moved by:           [Martin Edwards]                Second by:           [Melody Andrews]          

A quorum of Band Council consists of four (4) Councillors.

          [Dean Jones]            
Si:yam Council

          [Melody Andrews]            
Si:yam Council

          [Martin Edwards]            
Si:yam Council

          [Lucille Casimir]            
Si:yam Council

**SHXWHÁ:Y VILLAGE (FORMERLY SKWAY INDIAN BAND)**  
**PROPERTY ASSESSMENT AND TAXATION BY-LAW**  
**BY-LAW NO. 2004-01**

[Effective November 15, 2004]

| INDEX   | Page |
|---|------|
| Short Title .....   | 183  |
| Part I Interpretation .....                                       | 184  |
| Part II Administration .....                                      | 186  |
| Part III Application of By-law .....                              | 186  |
| Part IV Liability to Taxation .....                               | 186  |
| Part V Levy of Tax .....  | 188  |
| Part VI Information for Assessment Roll .....                     | 188  |
| Part VII Assessed Value .....                                     | 188  |
| Part VIII The Assessment Roll .....                               | 190  |
| Part IX Amendments to Assessment Roll .....                       | 191  |
| Part X Appeals .....  | 192  |
| Part XI Tax Notice .....  | 197  |
| Part XII Due Date and Interest .....                              | 198  |
| Part XIII Periodic Payments .....                                 | 199  |
| Part XIV Receipts and Certificates .....                          | 199  |
| Part XV Application of Revenues .....                             | 199  |
| Part XVI Collection and Enforcement .....                         | 200  |
| Proof of Debt .....   | 200  |
| Special Lien and Priority of Claim .....                          | 200  |
| Demand for Payment and Notice of Enforcement<br>Proceedings ..... | 201  |
| Distress: Seizure of Goods .....                                  | 202  |
| Distress: Sale of Goods Seized by Distress .....                  | 202  |
| Sale of Improvements or Proprietary Interest .....                | 203  |
| Cancellation of Interest held by Taxpayer .....                   | 205  |
| Forfeiture of Property .....                                      | 205  |
| Absconding Taxpayer .....   | 206  |
| Discontinuance of Services .....                                  | 206  |
| Part XVII Service and Local Improvement Charges .....             | 207  |
| Part XVIII General and Miscellaneous .....                        | 209  |

SCHEDULES

|        |  |     |
|--------|--|-----|
| I.     | Request for Information .....  | 211 |
| II.    | Classes of Property .....  | 212 |
| III.   | Notice of Assessment .....   | 216 |
| IV.    | Appeal to Assessment Review Committee.....                                 | 217 |
| V.     | Notice of Hearing .....  | 218 |
| VI.    | Request for Attendance.....  | 219 |
| VII.   | Tax Notice.....  | 220 |
| VIII.  | Costs Payable by a Taxpayer Arising from<br>Enforcement Proceedings.....   | 221 |
| IX.    | Certification of Debt Owning by the Taxpayer.....                          | 222 |
| X.     | Demand for Payment and Notice of Enforcement<br>Proceedings.....           | 223 |
| XI.    | Notice of Distress .....   | 224 |
| XII.   | Notice of Sale of Goods Seized by Distress.....                            | 225 |
| XIII.  | Notice of Sale of Improvements and Disposition of<br>Interest in Land..... | 226 |
| XIV.   | Certification of Sale and Disposition of Interest on<br>Reserve .....      | 227 |
| XV.    | Notice of Cancellation of Interest in Land .....                           | 228 |
| XVI.   | Certification of Cancellation of Interest in Land.....                     | 229 |
| XVII.  | Notice of Forfeiture .....   | 230 |
| XVIII. | Certification of Forfeiture.....   | 231 |
| XIX.   | Notice of Discontinuance of Services .....                                 | 232 |
| XX.    | Notice of Hearing .....  | 233 |

WHEREAS pursuant to the *Indian Act*, and specifically paragraph 83(1)(a), the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land, in the reserve;

AND WHEREAS the Council of the Shxwhá:y Village deems it to be in the best interests of the Band to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the Shxwhá:y Village at a duly convened meeting, enacts the following by-law.

SHORT TITLE

1. This by-law may be cited as the *Property Assessment and Taxation By-law*.

PART I  
INTERPRETATION

2.(1) In this by-law,

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

“actual value” means the market value of the interest in land as if it were held in fee simple off reserve;

“assessed value” means the actual value of interests in land as determined under this by-law;

“assessment roll” means a list prepared pursuant to this by-law and includes a supplementary roll, setting out interests in land within the assessment area and their assessed values for the purposes of taxation and includes any alterations or additions under Part IX of this by-law;

“assessment year” means the year, from January 1 to December 31 in which taxes are to be levied;

“assessor” means a person, or persons appointed by Chief and Council for the purposes of this by-law and any related duties as required by Chief and Council;

“Band or Indian Band” means Shxwhá:y Village being a band within subsection 2(1) of the Act;

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

“Chief and Council”, or “Council” means the Chief and Council of Shxwhá:y Village (selected according to the custom of the Band or under subsection 2(1) and section 74 of the Act);

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

- (a) is entitled to possession of the interest;
- (b) is an occupier of the interest;
- (c) has any right, title, estate or interest; or
- (d) is a trustee of the interest;

“improvement” means an addition to land or water over land and, without restricting the generality of the foregoing, includes:

- (a) anything erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land;

- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
- (c) any item of immovable machinery and equipment which is prescribed assessable by band council resolution; or
- (d) a manufactured home.

“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;

“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;

“Minister” means the Minister of Indian Affairs and Northern Development;

“manufactured homes” means any structure whether equipped with wheels or not and whether self-propelled or not, that:

- (a) is used or designed for use as a dwelling or sleeping place; and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licensed or able to be licensed and equipped to travel on a public highway;
- (c) is a business office or premises; and
- (d) is accommodation for any other purpose;

“occupier” means a person who, for the time being, is in actual occupation of an interest in land;

“person” in addition to its ordinary meaning includes a partnership, association, company, society or body corporate;

“pipeline” means any pipe designed for or used in the commercial conveyance or transmission of any substance;

“Registrar” means the Lands Administrator for Shxwhá:y Village as appointed by Chief and Council;

“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;

“Reserve” means the Shxwhá:y Village Reserve number 5 defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of Shxwhá:y Village pursuant to section 36 of the Act;

“service charge” means a charge in respect of a service based on the estimated or actual annual cost of the service;

“tax” or “taxes” means a levy imposed by section 11 of this by-law, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this by-law;

“tax administrator” means the person appointed by Council pursuant to section 3 to administer this by-law;

“tax debtor” means a person with outstanding obligations to pay taxes imposed by this by-law after the expiration of time provided for in Schedule X, the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 60;

“taxation authority” means the Chief and Council of the Shxwhá:y Village;

“trustee” means an executor, administrator, guardian, committee, receiver or any person having or taking upon him or herself the lawful possession, administration or control of property affected by an express trust, or having by lawful possession, management and control of the property of a person under any legal disability.

(2) The preamble forms part of this by-law.

## PART II

### ADMINISTRATION

3.(1) Council may appoint a tax administrator for a specified or indefinite term to administer this by-law.

(2) The tax administrator is responsible for collection of taxes and enforcement of payment under this by-law.

## PART III

### APPLICATION OF BY-LAW

4. This by-law applies to all interests in land within the Reserve.

## PART IV

### LIABILITY TO TAXATION

5.(1) Subject to section 6, all interests in land including any right to occupy, possess, or use land, is subject to taxation under this by-law.

(2) 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 Band.



**6.** The following interests in land are *not* subject to taxation:

- (a) any interest in land of the Band or of a member of the Band;
- (b) any interest in land of a corporation, all the shareholders of which are members of Council, and which interest in land is held for the benefit of all the members of the Band;
- (c) a building used as a museum and the land necessary as the site for the building;
- (d) a building used exclusively for school purposes and the land necessary as the site for the building;
- (e) 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;
- (h) a cemetery to the extent that it is actually used for burial purposes; and
- (i) any land or improvements that are considered by Council to have cultural or traditional significance to the Band and its members.

**7.** Notwithstanding section 6, all interests in land are liable to service and local improvement charges under Part XVII of this by-law.

**8.** 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.(1)** An exemption does not apply to any portion of a building other than the portion occupied or used for the purpose for which the exemption was granted.

(2) Where an exemption applies to a portion of a building, it applies, in the same proportion, to the land that is necessary as the site for the building.

**PART V  
LEVY OF TAX**

**10.** 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.(1)** On or before May 31 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.

(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.

(3) Taxes shall be levied by applying the rate of tax against each one thousand (\$1,000) dollars of assessed value of the land and improvements.

**12.** Taxes levied in a taxation notice mailed under section 24 are due and payable on July 15 of the year in which they are levied.

**PART VI  
INFORMATION FOR ASSESSMENT ROLL**

**13.(1)** Every person liable for tax shall, on request, forthwith furnish to the assessor, in writing and signed, the information requested in Schedule I concerning the land used or occupied by that person and without restricting the generality of the foregoing, including: purchase price; terms and covenants in leases; construction costs; costs of alterations and repairs; income and expense information or, rents payable, paid or agreed to be paid.

(2) Where an assessor does not receive the information referred to in subsection (1), or is not satisfied that the information received is accurate, the assessor shall value the interest in land on the basis of information in his or her possession.

**PART VII  
ASSESSED VALUE**

**14.(1)** Council may appoint by band council resolution one or more assessors for a definite or indefinite term.

(2) An appointment under subsection (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 6 as set out in the band council resolution.

**15.** For the purpose of determining the actual 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.

**16.** 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 October 31 following the valuation date; and
- (b) the permitted use of the property and all other interests in land were the same as on October 31 following the valuation date.

**17.(1)** The assessor shall assess interests in land according to the classes of real property as set out in Schedule II.

(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 *BC Assessment Act* R.S.B.C. 1996, c.20 as amended from time to time.

**18.(1)** Except as provided in subsections 17(2) and 18(3), the assessor shall value land and improvements at their actual value.

(2) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land were held in the province of British Columbia:

- (a) the polelines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation;
- (c) the pipelines of a pipeline corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;
- (d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipelines referred to in paragraphs (a) and (c);
- (e) the right of way for track referred to in paragraph (b).

(3) Notwithstanding subsection (1), 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.

(4) 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 subsection (3).

**PART VIII**  
**THE ASSESSMENT ROLL**

**19.** No later than January 1 of the taxation year, and January 1 every year thereafter 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.

**20.** The assessor shall include in the assessment roll the particulars set out in section 19 for any interest in land in respect of which grants-in-lieu of taxes may be accepted.

**21.** The assessor shall set out the value of improvements separately from the value of the land on which they are located.

**22.(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.

(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.

**23.(1)** The assessment roll is effective on its approval by Chief and Council.

(2) On approval, the assessment roll is open to inspection in the Shxwhá:y Village office by any person during regular business hours.

**24.** The tax administrator or the assessor shall on or before January 1 of each taxation 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.

**25.** The notice of assessment shall be in the form set out in Schedule III or a form approved by Chief and Council and shall contain the information set out in the assessment roll in respect of that interest in land and shall contain a statement as to the right of appeal.

## PART IX

### AMENDMENTS TO ASSESSMENT ROLL

**26.** 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 28, shall not make any amendments after December 31 of the current taxation year.

**27.** 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 in the form set out in Schedule III or a form approved by Chief and Council in respect of the amended assessment to each person affected.

**28.** 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, in the form set out in Schedule III or a form approved by Chief and Council, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed.

**29.** 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.

**30.** Parts VIII, X, XI, XII and XIV apply with respect to an amended assessment roll and to an amended assessment notice.

**31.** 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, together with interest at the rate of two per cent (2%) per annum. 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 X

### APPEALS

**32.(1)** Chief and Council by band council resolution shall establish an Assessment Review Committee consisting of:

- (a) one person who is or was duly qualified to practice law in the province of British Columbia, or who is or was a Judge of a Provincial, County or Supreme Court in the province of British Columbia; and
- (b) two persons who do not have any direct or indirect financial interest in any real property assessment to which an appeal relates, as set out in section 37.

(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.

(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.

(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 the daily rates established from time to time by Chief and Council.

(5) A member of the Assessment Review Committee shall be removed from office if he or she:

- (a) is convicted of an offence 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.

**33.**(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.

(2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule IV to the Assessment Review Committee at the address set out in the assessment notice by January 31 of the taxation year.

(3) An appellant may make the appeal through his or her solicitor or agent, in which case the appeal shall set forth the name and address of the solicitor or agent, as well as the name and address of the appellant.

(4) Any notice or correspondence required to be given to an appellant shall be properly given if delivered to the solicitor or agent at the address set out in the appeal.

(5) Where an appeal is taken with respect to an amended assessment notice, the appeal shall be confined to the amendment.

**34.**(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 at least ten (10) days written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

(2) In performing their duties under this by-law, the members of the Assessment Review 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.

(3) 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.

(4) Chief and Council shall appoint a Secretary of the Assessment Review Committee.

(5) 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.

**35.(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 thirty (30) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

(2) The Assessment Review Committee shall give the Band Council thirty (30) days, or less with the consent of the Band Council, written notice of, and an opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this by-law.

**36.(1)** A majority of the members of the Assessment Review Committee constitutes a quorum.



(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.

(3) All questions respecting appeals shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.

(4) 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.

**37.** 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 Band or Council;
- (d) has financial dealings with the Band 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.

**38.(1)** Subject to section 41(2), the sittings of the Assessment Review Committee shall:

- (a) commence no later than ninety (90) days after the final date for submission of the Notice of Appeal referred to in section 33; and
- (b) be completed within ninety (90) days of their commencement as set out in paragraph 1(a).

(2) The assessor shall deliver the assessment roll to the Assessment Review Committee on or before the date upon which the Committee commences its sittings.

(3) The Assessment Review Committee shall mail a Notice of Hearing to all parties to the appeal in the form provided in Schedule V.

**39.(1)** The Assessment Review Committee may request the attendance of witnesses and the production and inspection of documents.

(2) A party to any appeal proceedings before the Assessment Review Committee may request that a Notice be served by any member of the Committee, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal;

(3) Where pursuant to subsection (2) a party requests that a Notice be served by a member of the Committee:

(a) 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;

(b) the Notice shall be in the form attached as Schedule VI.

(4) The party requesting the attendance of a witness shall pay a two (\$2) dollar witness fee plus reasonable travelling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

**40.**(1) 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.

(2) The Assessment Review Committee may hear an appeal whether the appellant is present or not.

(3) The Assessment Review Committee may, after hearing an appeal, postpone consideration thereof 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.

(4) 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.

(5) 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.

**41.**(1) Within fifteen (15) days from the completion of hearing all appeals, except those adjourned under subsection 41(2), 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.

(2) Notwithstanding subsection 38(1), 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.

(3) Within fifteen (15) days from the receipt of the decision of the Assessment Review Committee, Chief and Council shall instruct the head assessor to prepare a final assessment roll including any amendments resulting from the decisions in subsection (1).

(4) Not later than fourteen (14) days from the receipt of the instructions pursuant to subsection (3) the head assessor shall notify in writing each appellant

and person affected by the appeal, of the decision of the Assessment Review Committee.

(5) The notice given under subsection (4) shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

(6) Where the head assessor is directed to amend an assessment roll under subsection (3), the assessor shall do so within fourteen (14) days, and shall return the assessment roll forthwith to the Chairperson of the Assessment Review Committee.

(7) The assessor shall date and initial amendments made to the assessment roll pursuant to subsection (3).

(8) Forthwith upon receiving an amended assessment roll under subsection (6), 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 subsections (3) and (6);
- (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 XI TAX NOTICE

**42.(1)** Where Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, the tax administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule VII, 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.

(2) The tax notice referred to in subsection (1) shall contain the information set out in Schedule VII which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.

**43.(1)** The tax administrator shall enter the date of mailing the tax notice on the assessment roll.

(2) The mailing of the tax notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

**44.** Where applicable, a tax notice shall state that taxes are payable in conjunction with periodic lease payments under Part XIII.

**45.(1)** Where it is shown that a person liable for taxes on and 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.

(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 XII

### DUE DATE AND INTEREST

**46.(1)** Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable as of July 15 of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

(2) 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.

(3) 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 referred to in Part XI.

(4) Unless a challenge is initiated pursuant to subsection (3), the taxpayer shall thereafter be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes as provided in Part XVI.

(5) The locatee or any other person who has registered a security interest against the taxpayer's interest in land in the registers may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

**47.** Where taxes are due and payable in conjunction with payment of rent under Part XIII, the proportionate payment is due and payable on the date that the rent is due and payable.

**48.** 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 under section 23.

**49.** If all or any portion of taxes remains unpaid on July 16 of the year they are first levied, the following penalties shall be charged to the taxpayer until all taxes owing under this By-law are paid:

(a) On July 16 of that year a five per cent (5%) penalty will be levied on the total of all unpaid taxes owing under this by-law;

(b) On August 16 of the same year, a further five per cent (5%) penalty will be levied on the total of all unpaid taxes owing as of this date under this by-law; and

(c) On December 31 of the same year, any unpaid portion of the taxes, including penalties, shall bear interest at 3 per cent above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually until paid or recovered.

**50.** 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 XIII

#### PERIODIC PAYMENTS

**51.** 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.

**52.** 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 XIV

#### RECEIPTS AND CERTIFICATES

**53.** Except where Part XIII 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.

**54.** 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 XV

#### APPLICATION OF REVENUES

**55.(1)** All moneys raised under this by-law shall be placed in a special account or accounts.

(2) Moneys raised shall include:

- (a) taxes;
- (b) grants-in-lieu of taxes;
- (c) interest; and
- (d) amounts collected on account of costs.

(3) Subject to section 56, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.

**56.** 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;
- (d) all legal costs and other expenses of enforcement of this by-law.

## PART XVI

### COLLECTION AND ENFORCEMENT

#### *Proof of Debt*

**57.** 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 this by-law. Such costs shall be in accordance with Schedule VIII to this by-law.

**58.(1)** A person named in an assessment roll as having an interest in land is liable for all taxes imposed in respect of the interest in land during the year and all unpaid taxes imposed in previous years.

(2) 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 shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

#### *Special Lien and Priority of Claim*

**59.(1)** Taxes due and payable are a special lien and encumbrance on the interest in land.

(2) The special lien and encumbrance referred to in section 59(1) attaches to the interest in land being taxed, and without limiting the foregoing, attaches to the interest in land of a subsequent holder.

(3) The person who acquires an interest in land on which a lien under this by-law has been registered and the person to whom the taxes were originally levied are jointly and severally liable for the lien.

(4) The tax administrator may register a certificate issued under section 58(2) in any register, including any Band register, on or after January 2 following the year in which the taxes are imposed.

(5) Pursuant to section 59(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person.

(6) 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.

(7) The special lien and encumbrance is not lost or impaired by reason of any technical error or omission.

*Demand for Payment and Notice of Enforcement Proceedings*

**60.**(1) Except for tax proceedings postponed pursuant to subsection 60.1(1), on or after January 2 following the year for which taxes are imposed, the tax administrator shall prepare a list of outstanding taxes and of the persons liable for payment.

(2) Within thirty (30) days of completion of the list pursuant to subsection 60(1), the tax administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to every person named on the list, and to every locatee, tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

(3) For the purposes of this section the mailing of a Demand for Payment and Notice of Enforcement Proceedings is deemed to be delivery to the addressee.

(4) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 60(2), 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.

**60.1** Council may upon application by the tax debtor:

- (1) postpone taking enforcement proceedings for a specified period; or
- (2) reduce or remit the taxes where Council determines that:

- (a) full payment would result in undue hardship to the tax debtor; or
- (b) it is necessary and in the best interest of the Band to effect a transfer of the tax debtor's interest.

**60.2** Council may, from time to time, provide by band council resolution for the reduction of taxes due by taxpayers for a taxation year by an amount equal to or less than the amount to which the taxpayers would be entitled in accordance with the home owner grant legislation that would apply if the taxpayer's interest in land was subject to taxation by a municipality.

*Distress: Seizure of Goods*

**61.(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 the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to section 60.1(1) has expired.

(2) The tax administrator shall serve a Notice of Distress on the tax debtor, where applicable, in the form set out in Schedule XI.

(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 Band, as represented by the tax administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) 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 Council.

*Distress: Sale of Goods Seized by Distress*

**62.(1)** If the tax administrator seizes by distress the tax debtor's goods pursuant to subsection 61(3), 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.

(2) If the outstanding taxes have not been paid in full sixty (60) days after a seizure by distress pursuant to section 61(3), 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.



(3) A Notice of Sale of Goods Seized by Distress in the form of Schedule XII shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

(4) The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by subsection (3).

(5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the tax debtor. 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.

(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.

*Sale of Improvements or Proprietary Interest*

**63.(1)** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the tax administrator to proceed by way of sale of improvements or proprietary interest. The tax administrator shall serve the tax debtor and any other affected party a Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII.

(2) On July 15 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60.1(1), 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 subsection (3) by public tender.

(3) Council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

(4) A Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII to this by-law shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

(5) The sale of the improvements and disposition of interest in land 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) With prior approval of Council, the tax administrator may at any sale and disposition conducted pursuant to subsection (2) or (4), 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.

(7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (4) 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.

(8) At any time within six (6) months after the sale and disposition held pursuant to subsection (2) or (4), 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.

(9) If upon the expiration of the redemption period provided by subsection (8), any portion of the taxes remains outstanding, the disposition of the interest shall be considered final and with Ministerial consent where required, the purchaser shall obtain title to the interest in land. The tax administrator shall certify the transfer in the form provided in Schedule XIV and shall register it in one or both registries and shall serve it on the tax debtor.

(10) Upon the filing of the certificate provided by subsection (9), 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.

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), 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.

(12) Upon the filing of the certificate provided by subsection (9), 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.

(13) If pursuant to subsections (7) and (9) the Band has become the owner of the interest in land, the tax administrator may sell such within ninety (90) days for not less than the upset price set pursuant to subsection (6).

*Cancellation of Interest in Land Held by Taxpayer*

**64.**(1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) 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 in the form of Schedule XV.

(2) The tax administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the locatee, where applicable.

(3) Where taxes are not paid before July 15 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 subsection 60.1(1), 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 in the form provided in Schedule XVI to this by-law and shall register it in the registers.

(4) Upon cancellation of the tax debtor's interest and with the consent of the Minister, where such consent is required, the taxation authority shall acquire the interest in the land free and clear of all encumbrances or charges.

*Forfeiture of Property*

**65.**(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 served pursuant to section 60, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5), be absolutely forfeited.

(2) The tax debtor's interest in land shall be forfeited under subsection (1) forty (40) days after the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) in the form set out in Schedule XVII on the tax debtor and on anyone else who may be in lawful possession of the interest in land.

(3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the tax administrator shall obtain authorization from Council to proceed by forfeiture.

(4) The Notice of Forfeiture shall state:

(a) that the interest in land held by the tax debtor is subject to forfeiture under this section;

- (b) the amount of all taxes, costs and fees due and payable on the date of the notice;
- (c) the date on which the interest in land held by the tax debtor will forfeit;
- (d) that the tax debtor has the right to prevent forfeiture by payment under this section; and
- (e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those third party interests which otherwise attach to the interest in land.

(5) The Notice of Forfeiture shall be mailed or delivered to the tax debtor's last known address or to the address of the person specified in the records of the Taxation Authority.

(6) Where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed, payment of those taxes does not prevent forfeiture unless the payment:

- (a) includes all taxes then due and payable;
- (b) includes the reasonable costs incurred by the taxation authority in the forfeiture proceedings; and
- (c) is made before forfeiture occurs under this section.

(7) With the consent of the Minister, where such consent is required, the tax administrator shall certify, in the form set out in Schedule XVIII to this by-law, 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.

(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.

#### *Absconding Taxpayer*

**66.** 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.

#### *Discontinuance of Services*

**67.** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection

60.1(1), Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the interest in land assessed pursuant to this by-law be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before 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 XVII

### SERVICE AND LOCAL IMPROVEMENT CHARGES

**68.**(1) Council may by by-law impose service and local improvement charges applicable to a part of the reserve (hereinafter in this part called the “area”) to raise money for the following purposes:

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction of works;
- (c) the cutting of grass or weeds or the trimming of trees or shrubbery on any highway, lane or other public place;
- (d) the suppression of dust on any highway, lane, or other public place;
- (e) the collection and disposal of garbage;
- (f) the collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as Council may determine to be necessary or beneficial.

(2) In this Part, “charge” means a local improvement charge and a service charge.

(3) A charge shall be based on the actual or estimated annual cost of the local improvement or service and shall be levied at

- (a) a uniform rate, or
- (b) rates for each class of property based on:
  - (i) the number of lineal feet along the fronting or abutting lands;

- (ii) the area determined by the fronting or abutting lands;
- (iii) the number of dwelling-units or commercial or industrial occupancies on the lands served; or
- (iv) the estimated or actual use or consumption of the service by occupants of the lands served.

(4) The costs levied shall include engineering and advertising expenses, interest and carrying costs, sinking-fund or amortization costs, banking and legal fees, administration costs and any other expenses incidental to initiating and carrying out the work.

**69.**(1) Before imposing a charge, Council shall give at least fifteen (15) days notice by:

- (a) publishing the notice prior to the meeting referred to in section 70 in a newspaper of general circulation on the reserve, if any;
- (b) posting the notice in the band administration offices and in prominent locations on the reserve; and
- (c) sending the notice by registered mail, in the form set out in Schedule XX, to affected holders or occupiers who are not resident on the reserve and providing the locatee with a copy of the notice.

(2) It shall be sufficient notice under paragraph (1)(c) if the address in the current assessment roll is used.

(3) The notice shall state:

- (a) the intention of Council to have the work performed and to levy the charge;
- (b) the area in respect of which the charge is to be levied;
- (c) the rate at which the charge will be levied; and
- (d) that Council shall hold a public meeting to consider written and oral representations.

**70.**(1) On the date and at the time and place set out in the notice referred to in section 69, Council shall sit and receive and hear representations.

(2) Council shall not proceed with the charge until after it holds public meetings to consider representations.

(3) Where Council imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the by-law that imposes the charge.

(4) A uniform increase, not exceeding ten per cent (10%), in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the by-law that imposes the charge.

**71.(1)** The tax administrator shall keep separate accounts for money raised by each charge under this Part.

(2) Council shall expend the money raised under this Part, and any interest that has accrued on that money, for the purpose and within the area stated in the implementing by-law.

**72.(1)** Charges under this Part shall be administered and enforced under this by-law in the same manner as taxes.

(2) For greater certainty charges are a special lien under Part XVI.

(3) The roll for a charge may be part of or a supplement to the assessment roll.

## PART XVIII

### GENERAL AND MISCELLANEOUS

**73.(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.

**74.** 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.

**75.** Where a provision in this by-law is expressed in the present tense, the provision applies to the circumstances as they arise.

**76.** 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 six (6) months from the making of the payment but the payment shall be deemed to have been voluntarily made.

**77.** 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.

**78.** 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.

**79.** 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.

**80.** Headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

**81.** This by-law shall come into force and effect on approval by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [24th] day of June, 2004.

[Tina Rabang]

Chief

[Murray Sam]

Councillor

[Daniel Rapada]

Councillor

[Leonard P. Corpuz]

Councillor

[William Rabang]

Councillor



SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_

(description of interest in land)

Pursuant to section 13 of the *Shxwhá:y Village Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by band council resolution made the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

Please be advised that if you do not provide me with accurate information as requested, it will be necessary for me to carry out my assessment on the basis of whatever information I may have in my possession.

Yours truly,

\_\_\_\_\_  
Assessor

## SCHEDULE II

(section 17)

## 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 the owner or manager as his or her residence; and
  - (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of:
    - (a) a penitentiary or correctional centre;
    - (b) a provincial mental health facility;
    - (c) a hospital for the care of the mentally or physically handicapped;
- (b) farm residences;
- (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

*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 pipeline;
- (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation;
- (d) generation, transmission and distribution of electricity; or
- (e) receiving, transmission and distribution of closed circuit television;

but does not include that part of land or improvements or both:

- (f) included in 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 - Unmanaged forest land*

3. Class 3 property shall include only land meeting the definition of forest land which is not classified as managed forest land.

*Class 4 - Major industry*

4. Class 4 property shall include only:

- (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 meeting the definition of forest land which is classified as managed forest land.

*Class 8 - Recreational property/non-profit organization*

8.(1) Class 8 property shall include only:

- (a) land, and improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:
- (i) golf;
  - (ii) skiing;
  - (iii) tennis;
  - (iv) ball games of any kind;
  - (v) lawn bowling;
  - (vi) public swimming;
  - (vii) motorcar racing;
  - (viii) trap shooting;
  - (ix) archery;
  - (x) ice skating;
  - (xi) water slides;
  - (xii) museums;
  - (xiii) amusement parks;
  - (xiv) horse racing;
  - (xv) rifle shooting;
  - (xvi) pistol shooting;
  - (xvii) horseback riding;
  - (xviii) roller skating;
  - (xix) marinas;
  - (xx) parks and gardens open to the public;
  - (xxi) camping;
- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least one hundred and fifty (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 – Agricultural/Farm*

9. Class 9 property shall include land or improvements to land, or both, used for agricultural or farm purposes, or both, but not including farm residences.

SCHEDULE III  
(section 24, Part IX)  
NOTICE OF ASSESSMENT

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that the assessment roll has been adopted by band council resolution dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ and that in respect of the above-noted interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the *Shxwhá:y Village Property Assessment and Taxation By-law*:

Name(s):

Address(es):

The assessed value of the \_\_\_\_\_ land:  
(classification)

The assessed value of the \_\_\_\_\_ improvements:  
(classification)

The assessed value of exempt land:

The assessed value of exempt improvements:

TOTAL ASSESSED VALUE:

TOTAL NET TAXABLE VALUE:

AND TAKE NOTICE you may, within thirty (30) days of the date of mailing of this assessment notice, appeal to the Assessment Review Committee in respect of liability to assessment, assessed value, assessment classification or an alleged error or omission. The notice of appeal must be in writing and signed by the appellant or his or her agent, and must set out a mailing address to which all notices to the appellant may be sent. The notice of appeal may be mailed to the Assessment Review Committee at \_\_\_\_\_.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT to the provisions of the *Shxwhá:y Village Property Assessment and Taxation By-law*, I hereby appeal the assessment of the following interest in land:

(description of the business and location)

on the following grounds:

- 1.
- 2.
- 3.
- 4.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Printed name of appellant

\_\_\_\_\_  
Appellant's signature

\_\_\_\_\_  
Address to which all notices to appellant are to be sent

To: Assessment Review Committee

c/o \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
(office of the assessor)

SCHEDULE V

(subsection 38(3))

NOTICE OF HEARING

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from assessment requested in Schedule IV dated the \_\_\_\_\_ day of \_\_\_\_\_ , 20\_\_\_\_ relating to the above-noted interest in land at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_ , 20\_\_\_\_\_ .

AND TAKE NOTICE that you should bring to the hearing all relevant documents pertaining to such appeal.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ , 20\_\_ .

\_\_\_\_\_  
Chairperson,  
Assessment Review Committee



SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_

WHEREAS an appeal has been filed with respect to the assessment of \_\_\_\_\_ (description of interest in land), and you may have information to assist the Assessment Review Committee.

THIS IS TO REQUEST your attendance before the Assessment Review Committee at \_\_\_\_\_ (location) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_ to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ .

\_\_\_\_\_  
Chairperson,  
Assessment Review Committee

SCHEDULE VII

(section 42)

TAX NOTICE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_

\_\_\_\_\_  
(description of interest in land)

PURSUANT to the provisions of the *Shxwhá:y Village Property Assessment and Taxation By-law*, taxes in the amount of \_\_\_\_\_ are hereby levied with respect to the above-noted interest in land, and take notice that said taxes are due and payable forthwith, by cheque payable to Shxwhá:y Village.

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

\_\_\_\_\_  
\_\_\_\_\_

|                      |          |
|----------------------|----------|
| Assessed value       | \$ _____ |
| Taxes (current year) | \$ _____ |
| Arrears              | \$ _____ |
| Interest             | \$ _____ |
| Total Payable        | \$ _____ |

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE VIII

(section 57)

COSTS PAYABLE BY A TAXPAYER ARISING FROM  
ENFORCEMENT PROCEEDINGS

- |  |                         |
|--|-------------------------|
| 1. For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.:  | \$35.00 per notice      |
| 2. For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale 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 land, including attending, investigating, taking inventory, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | \$40.00 per hour        |
| 5. For issuing and registering any and all certificates required by Part XVI:  | \$10.00 per certificate |
| 6. For disbursements, including without limiting photocopying (\$.30 per page), advertising, storage fees, etc.  | as and when arising     |

SCHEDULE IX  
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT to the *Shxwhá:y Village Property Assessment and Taxation By-law*, I \_\_\_\_\_, Tax Administrator of Shxwhá:y Village, certify that \$\_\_\_\_\_ is the amount of the outstanding taxes which is due and owing by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (description of interest in land).

Attached hereto is a copy of that part of the assessment roll of Shxwhá:y Village that refers to the property taxes which are due and payable by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (description of interest in land).

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE X  
(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

The payment date of June 30, 20\_\_\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Shxwhá:y Village Council (Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

- Taxes: \$ \_\_\_\_\_
- Interest: \$ \_\_\_\_\_
- Other costs: \$ \_\_\_\_\_
- Total outstanding tax debt: \$ \_\_\_\_\_

TAKE NOTICE THAT the failure to pay in full in the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The *Shxwhá:y Village Property Assessment and 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 Tax Administrator are set out in the *Shxwhá:y Village Property Assessment and Taxation By-law*, a copy of which is available from the Tax Administrator upon request.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XI

(sections 61 and 62)

NOTICE OF DISTRESS

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing of \$\_\_\_\_\_ with respect to the above-noted property on or before the expiration of seven (7) days after the date of this notice will result in the Tax Administrator, pursuant to subsection 61(3) of the *Shxwhá:y Village Property Assessment and Taxation By-law*, seizing by distress the property described as follows:

(a general description of the property which has been assessed)

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the seven (7) days set out above, will result in a copy of this notice being posted at the locations on reserve where the property is located and will result in the seizure of such property, which will be held in the possession of the Tax Administrator, 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 62(1) of the *Shxwhá:y Village Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) 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 property.

AND FURTHER TAKE NOTICE THAT upon the expiration of 60 (sixty) days after the property has been seized and the failure to pay the outstanding tax debt or to commence court proceedings as set out above, you will be deemed to have abandoned the property seized and the Tax Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of Goods Seized by Distress will be posted on your property located on reserve, and will be published for at least seven (7) days in the \_\_\_\_\_ newspaper, (one or more newspapers of general local circulation) before the date of sale.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XII

(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the \_\_\_\_\_ (Tax Authority) will occur on \_\_\_\_\_ , 20\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ (location) on the \_\_\_\_\_ Reserve.

At the above-noted sale, the following goods, seized by distress pursuant to sections 61 and 62 of the *Shxwhá:y Village Property Assessment and Taxation By-law*, will be sold with the proceeds of such sale being used to pay the outstanding tax debt:

(general description of the goods)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ , 20\_\_\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIII

(subsections 63(1) and 63(4))

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF INTEREST IN LAND

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of improvements)

\_\_\_\_\_  
(description of interest in land)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-noted property, being \$ \_\_\_\_\_ , on or before the expiration to sixty (60) days after the date of this notice will result in the Tax Administrator for Shxwhá:y Village holding a sale by public auction (or tender) of the improvements located on the above-noted 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 on any of the Shxwhá:y Village Reserve #5 shall be published in the local Chilliwack newspaper for seven (7) 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 six (6) months after the above-noted sale and disposition, you may redeem your improvements and interest in land by paying to the Tax Administrator 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-noted sale and disposition. If upon the expiration of those six (6) months any amount of the taxes remain outstanding, the sale of the improvements and disposition of the interest will be declared final, and the purchaser shall obtain both your title in the improvements sold and your interest in land.

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\_\_ .

\_\_\_\_\_  
Tax Administrator



SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON  
RESERVE

RE: \_\_\_\_\_  
(description of interest in land)

\_\_\_\_\_  
(description of improvements)

I, \_\_\_\_\_, Tax Administrator of Shxwhá:y Village, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-noted interest on Reserve, that interest has been disposed of by public auction (or tender) and the above-noted improvements have been sold by public auction (or tender) pursuant to section 63 of the *Shxwhá:y Village Property Assessment and Taxation By-law*. The following person shall, pursuant to subsection 63(10) of that By-law, be substituted for the Tax Debtor as the holder of the above-noted interest in land:

(name and address of purchaser at sale)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XV  
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$\_\_\_\_\_ with respect to the above-noted interest in land will result, upon the expiration of six (6 ) months from the date of this notice, in the cancellation of such interest in land on the Reserve. The failure to pay such taxes is a breach of the \_\_\_\_\_ (lease, license or permit), which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the interest in land on reserve, and any rights or interests which you acquired through such \_\_\_\_\_ (lease, licence or permit) will cease to exist.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: \_\_\_\_\_  
(description of interest in land)

I, \_\_\_\_\_, Tax Administrator for Shxwhá:y Village, hereby certify that the above-mentioned interest in land on the Shxwhá:y Village Reserve #5, has been cancelled or terminated pursuant to subsection 64(3) of the *Shxwhá:y Village Property Assessment and Taxation By-law* as a result of the failure of \_\_\_\_\_ to pay the outstanding tax debt.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVII

(subsection 65(2))

NOTICE OF FORFEITURE

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE THAT taxes imposed by the *Shxwhá:y Village Property Assessment and Taxation By-law* for the above-noted interest in the years \_\_\_\_\_ have been outstanding for two (2) years and pursuant to section \_\_\_\_\_, 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 fortieth day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to Shxwhá:y Village. Upon such forfeiture, your interest in land 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.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE: \_\_\_\_\_  
(description of interest in land)

I, \_\_\_\_\_, Tax Administrator for Shxwhá:y Village, hereby certify that resulting from the failure of \_\_\_\_\_ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in land in the Shxwhá:y Village Reserve No. 5, such interest has been forfeited to Shxwhá:y Village pursuant to sections \_\_\_\_\_ and \_\_\_\_\_ of the *Shxwhá:y Village Property Assessment and Taxation By-law*.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIX

(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE THAT the taxes for the above-noted interest have been due and outstanding for \_\_\_\_\_ months, and that unless payment in full is received on or before thirty (30) days after the date of this Notice, or you have appeared before Council and shown cause as set out below, the following services provided to this property will be discontinued:

(list services to be discontinued)

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock, (within the 30 days set out above) 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\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XX  
(paragraph 69(1)(c))  
NOTICE OF HEARING

TO: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

RE: \_\_\_\_\_  
(specify proposed service or local improvement charge)

TAKE NOTICE THAT Council shall hold a public meeting at \_\_\_\_\_  
(location) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ o'clock, to consider  
representations from affected ratepayers with respect to the above-noted proposed  
service/local improvement charge.

AND TAKE NOTICE THAT you may also submit to Council any written  
submissions which will be considered at the said meeting.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Chief and Council

**SHXWHÁ:Y VILLAGE (FORMERLY SKWAY INDIAN BAND)**  
**PROPERTY ASSESSMENT AND TAXATION BY-LAW**  
**AMENDMENT BY-LAW NO. 2004-02**

[Effective November 15, 2004]

**WHEREAS:**

A. 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;

B. The Council of Shxwhá:y Village enacted the *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004;

C. The Council of Shxwhá:y Village wishes to amend the *Shxwhá:y Village Property Assessment and Taxation By-law* to exempt from assessment and taxation all farm land on Skway Indian Reserve No. 5.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of amending certain provisions of the *Shxwhá:y Village Property Assessment and Taxation By-law* as hereinafter provided.

**SHORT TITLE**

1. This by-law may be cited for all purposes as the *Shxwhá:y Village Property Assessment and Taxation By-law, Amendment By-law No. 2004-02*.

**AMENDMENT**

2. The *Shxwhá:y Village Property Assessment and Taxation By-law* enacted June 24, 2004 is amended as follows:

(a) in subsection 6(h), by deleting “and” at the end of the subsection,

(b) in subsection 6(i), by deleting the “.” and replacing it with “; and”,

(c) in section 6, by adding the following exemption from taxation as subsection 6(j):

“6(j) any interest in land used for agricultural or farm purposes.”, and

in SCHEDULE II, by deleting the heading, “*Class 9 – Agricultural/Farm*”, and by deleting the entire section 9.

**TENSE**

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 may



from time to time arise without reference to the present tense, future tense or past tense.

#### HEADNOTE

4. 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.

#### SEVERANCE OF SECTIONS

5. 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.

#### COMING INTO FORCE

6. This *Shxwhá:y Village Property Assessment and Taxation By-law, Amendment By-law No. 2004-02* shall come into force and effect immediately upon approval by the Minister of Indian Affairs.

THIS BY-LAW IS HEREBY ENACTED by Council of Shxwhá:y Village at a duly convened meeting held on the 30th day of September, 2004.

[Tina Rabang]

\_\_\_\_\_  
Chief Tina Rabang

[Murray Sam]

\_\_\_\_\_  
Councillor Murray Sam

[Leonard Corpuz]

\_\_\_\_\_  
Councillor Leonard Corpuz

\_\_\_\_\_  
Councillor Daniel Rapada

\_\_\_\_\_  
Councillor William Rabang

**SKOWKALE FIRST NATION**  
**2004 RATES BY-LAW**  
**BY-LAW NO. 2004-05**

[Effective August 26, 2004]

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 Skowkale First Nation (also known, as the Skowkale Band) enacted the *Skowkale First Nation Property Assessment and Taxation By-law* on February 21, 1995;

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 *Skowkale First Nation 2004 Rates By-law*.

2. Pursuant to Section 3 of the *Skowkale First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and form part of the *2004 Rates By-law*.

COUNCIL HEREBY ENACTS this by-law at a duly convened meeting held on the 16th day of June 2004.

\_\_\_\_\_  
 [Lydia Archie]

Chief

\_\_\_\_\_  
 [William Sepass]

Councillor

\_\_\_\_\_  
 [Jeffrey Point]

Councillor

## SCHEDULE "A-1"

The Council of the Skowkale First Nation hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

| COLUMN 1   | COLUMN 2  |
|--|---|
| Class of Property as prescribed under Schedule II and Section 3 of the <i>Skowkale 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>Skowkale First Nation Property Assessment and Taxation By-law</i> . |
| Class 1 - Residential  | 11.03981  |
| Class 2 - Utilities  | 61.76689  |
| Class 3 - Unmanaged Forest Land  | 23.921  |
| Class 4 - Major Industry   | 29.901  |
| Class 5 - Light Industry   | 23.93806  |
| Class 6 - Business and Other   | 25.70161  |
| Class 7 - Managed Forest Land  | 25.72132  |
| Class 8 - Recreational/Non-Profit  | 7.95531   |
| Class 9 - Farm   | 20.11527  |

**SKOWKALE FIRST NATION  
EXEMPTION BY-LAW 1-2004**

[Effective August 26, 2004]

The Skowkale First Nation in accordance with Part 3 of the *Skowkale Property Taxation By-law 1-1995* enacts the following by-law:

**1.** This by-law may be cited for all purposes as the *Exemption By-law 1- 2004*.

a. Any person having property assessed by the head assessor pursuant to the *Assessment By-law* as being in Class 5 (Light industry) or Class 6 (Business/ Other) shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of improvement being \$5,000.00 less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

APPROVED by the Skowkale First Nation, as represented by its duly elected Chief and Council, this 16th day of June 2004.

[Lydia Archie]

\_\_\_\_\_  
Chief

[William Sepass]

\_\_\_\_\_  
Councillor

[Jeffrey Point]

\_\_\_\_\_  
Councillor

**SKUPPAH INDIAN BAND  
2004 RATES BY-LAW**

[Effective August 18, 2004]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Skuppah Indian Band enacted the *Skuppah Indian Band Property Assessment and Taxation By-law* on April 15, 2004;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Skuppah Indian Band 2004 Rates By-law*.

2. Pursuant to Section 24(5) of the *Skuppah Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 15th day of April, 2004.

A quorum for the Skuppah Indian Band Council is one (1).

[Doug McIntyre]

---

Chief Doug McIntyre

## SCHEDULE "A"

Skuppah Indian Band  
Prescribed Tax Rates

For the Taxation Year 2004

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

| Item                                       | 1. Residential | 2. Utilities   | 4. Major Industry | 6. Business/Other | 10. Railway     |
|--|----------------|----------------|-------------------|-------------------|-----------------|
| BASIC SCHOOL                               | 5.7624         | 15             | 12.5              | 9.9               | 13.65           |
| PROVINCIAL RURAL                           | 0.95           | 4.2            | 4.5               | 3.7               | 2.31            |
| THOMPSON HOSPITAL                          | 0.2634         | 0.9219         | 0.8956            | 0.6453            | 0.507045        |
| THOMPSON - NICOLA HOSP.                    | 0.08           | 0.307          | 0.2982            | 0.2149            | 0.116885        |
| AREA "I" THOMPSON NICOLA REGIONAL DISTRICT | 1.6934         | 5.9269         | 5.7576            | 4.1488            | 3.259795        |
| TV REBROADCAST                             | 0.1483         | 0.5191         | 0.5042            | 0.3633            | 0.285505        |
| BC ASSESSMENT AUTHORITY                    | 0.1057         | 0.5424         | 0.5424            | 0.2959            | 0.29832         |
| MUNICIPAL FINANCE AUTHORITY                | 0.0003         | 0.0005         | 0.0005            | 0.0001            | 0.00275         |
| <b>TOTAL TAX RATE</b>                      | <b>9.0035</b>  | <b>27.4178</b> | <b>24.9985</b>    | <b>19.2683</b>    | <b>20.47979</b> |

\*Note: the rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right-of-Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.

**ST. MARY'S INDIAN BAND  
RATES BY-LAW 2004-YR12**

[Effective September 28, 2004]

SCHEDULE "A"  
Prescribed Tax Rates  
For the Taxation Year 2004

| Class of Property        | Tax Rates |
|--------------------------|-----------|
| 1. Residential           | 16.0920   |
| 2. Utilities             | 85.6545   |
| 3. Unmanaged Forest Land |           |
| 4. Major Industry        | 74.3253   |
| 5. Light Industry        | 41.7237   |
| 6. Business              | 38.5870   |
| 7. Managed Forest Land   |           |
| 8. Seasonal              | 18.8356   |
| 9. Farm                  | 18.6379   |

BE IT KNOWN that this By-law titled *Rates By-law 2004-Yr12* 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, 1992, that being a by-law, to establish via 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 reserves, is hereby enacted as *Rates By-law 2004-Yr12* by the Chief and Council of the St. Mary's Indian Band.

APPROVED AND PASSED by the St. Mary's Indian Band Council this [27th] day of July, 2004.

A quorum for this Indian Band consists of three (3) Councillors.

\_\_\_\_\_  
Chief Sophie Pierre

\_\_\_\_\_  
[Cheryl Casimer]

Councillor Cheryl Casimer

\_\_\_\_\_  
[Jim Whitehead]

Councillor Jim Whitehead

\_\_\_\_\_  
[Robert Williams]

Councillor Robert Williams

\_\_\_\_\_  
[Terry White]

Councillor Terry White

**T'IT'Q'ET FIRST NATION  
2004 RATES BY-LAW**

[Effective August 18, 2004]

**SCHEDULE "A"**

The Council of the T'it'q'et First Nation hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

| COLUMN 1  | COLUMN 2  |
|---|---|
| Class of property as prescribed under Schedule 11 and Section 3 of the <i>T'it'q'et First Nation By-law</i> . | Rate of tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with the <i>T'it'q'et First Nation Assessment By-law</i> . |
| Class 1 - Residential   | 12.633  |
| Class 2 - Utilities   | 43.159  |
| Class 4 - Major Industry  | 37.298  |
| Class 6 - Business and Other  | 26.940  |

APPROVED AND PASSED at a duly convened meeting of the council of T'it'q'et held at T'it'q'et Administration Office, Lillooet, British Columbia, this June 10, 2004.

Moved by:           [Norm Leech]                                Seconded by:           [W. Machell]          

A quorum of Chief and Council consist of 3 Councillors.

          [Norm Leech]            
Chief Norm Leech

          [Robert Leech]            
Councillor Robert Leech

          [G. Humphreys]            
Councillor G. Humphreys

          [Yvonne Scotchman]            
Councillor Yvonne Scotchman

          [William Machell]            
Councillor William Machell



**TL'AZT'EN NATION  
2004 EXPENDITURE BY-LAW**

[Effective August 26, 2004]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose; and

WHEREAS the Council of the Tl'azt'en Nation enacted the *Tl'azt'en Nation Property Assessment and Taxation By-law* on the 25th day of October 1996;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Section 55(3) and Section 56 for the purpose of the application of taxation revenues.

1. This By-law may be cited for all purposes as the *Tl'azt'en Nation 2004 Expenditure By-law*.

2. Pursuant to Section 55 and 56 of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the expenditures of taxation revenues are as follows:

- (a) the administration of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, \$2,000.00;
- (b) the remuneration of British Columbia Assessment Authority, \$1,313.38.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, BC on the 7th day of June, 2004.

Quorum (5)

\_\_\_\_\_  
[Thomas Alexis]

Chief

\_\_\_\_\_  
[Dale Joseph]

Councillor

\_\_\_\_\_  
[Bertha Felix]

Councillor

\_\_\_\_\_  
[Amelia Stark]

Councillor

\_\_\_\_\_  
[Clarence Pierre]

Councillor

\_\_\_\_\_  
[William Pierre]

Councillor

**TL'AZT'EN NATION  
2004 RATES BY-LAW**

[Effective August 26, 2004]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose; and

WHEREAS the Council of the Tl'azt'en Nation enacted the *Tl'azt'en Nation Property Assessment and Taxation By-law* on the 25th day of October 1996;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) (a) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Tl'azt'en Nation 2004 Rates By-law*.

2. Pursuant to Section V of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, BC on the 7th day of June, 2004.

Quorum (5)

[Thomas Alexis]

\_\_\_\_\_  
Chief

[Dale Joseph]

\_\_\_\_\_  
Councillor

[Bertha Felix]

\_\_\_\_\_  
Councillor

[Amelia Stark]

\_\_\_\_\_  
Councillor

[Clarence Pierre]

\_\_\_\_\_  
Councillor

[William Pierre]

\_\_\_\_\_  
Councillor

SCHEDULE "A"

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

| COLUMN 1  | COLUMN 2  |
|---|---|
| Class of Property prescribed under Schedule II of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> . | Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> . |
| Class 1 - Residential   | 9.5562  |
| Class 2 - Utilities   | 27.1528   |
| Class 3 - Unmanaged Forest Land   | 25.6327   |
| Class 4 - Major Industry  | 24.741  |
| Class 5 - Light Industry  | 21.0945   |
| Class 6 - Business and Other  | 19.0829   |
| Class 7 - Managed Forest Land   | 9.4838  |
| Class 8 - Recreation/Non-profit Organization  | 8.423   |
| Class 9 - Farm  | 9.523   |

**UPPER SIMILKAMEEN INDIAN BAND**  
**2004 RATES BY-LAW**  
**BY-LAW NO. 04-01**

[Effective November 15, 2004]

**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 rising 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 2004 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 *2004 Rates By-law*.

**THIS BY-LAW IS HEREBY ENACTED** by Council at a duly convened meeting held on the 6th day of August, 2004.

A quorum of the Upper Similkameen Indian Band Council consists of 2 Council Members.

[Richard Holmes]

\_\_\_\_\_  
Chief Richard Holmes

[Charlene Allison]

\_\_\_\_\_  
Councillor Charlene Allison

[Carmeletta Holmes]

\_\_\_\_\_  
Councillor Carmeletta Holmes

## SCHEDULE "A"

The Council of the Upper Similkameen Indian Band hereby adopts the following Taxation Rates for the 2004 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     | Electoral Area H     |
|---------------------------------|----------------------|----------------------|
|                                 | "Jurisdiction 716"   | "Jurisdiction 717"   |
|                                 | Lands + Improvements | Lands + Improvements |
| Class 1 - Residential           | 9.4686               | 8.4119               |
| Class 2 - Utilities             | 32.8781              | 26.8581              |
| Class 3 - Unmanaged Forest Land | 32.1759              | 25.2959              |
| Class 4 - Major Industry        | 30.3028              | 24.4548              |
| Class 5 - Light Industry        | 26.6563              | 20.8003              |
| Class 6 - Business and Other    | 23.0906              | 18.8766              |
| Class 7 - Managed Forest Land   | 14.3912              | 9.2312               |
| Class 8 - Recreational          | 10.0588              | 8.3388               |
| Class 9 - Farm                  | 11.1588              | 9.4388               |

**WHISPERING PINES/CLINTON INDIAN BAND  
2004 RATES BY-LAW**

[Effective August 18, 2004]

WHEREAS pursuant to subsection 83(10)(a) of the *Indian Act* the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Whispering Pines/Clinton First Nation (also known as the Whispering Pines/Clinton Indian Band) enacted the *Whispering Pines/Clinton First Nation Property Taxation By-law* on December 8, 1995;

NOW BE IT THEREFORE RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Whispering Pines/Clinton Indian Band 2004 Rates By-law*.

2. Pursuant to Section 11 of the *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2004 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Whispering Pines/Clinton Indian Band Administration Office, Whispering Pines/Clinton Indian Band IR#4, 615 Whispering Pines Drive, Kamloops, B.C. V2B 8S4, this [30th] day of [June], 2004.

A quorum of Council consists of (2), Band Councillors.

---

Chief Richard LeBourdais

---

[Michael LeBourdais]

Councillor Michael LeBourdais

---

[Edward LeBourdais]

Councillor Edward LeBourdais

SCHEDULE “A”

The Council of the Whispering Pines/Clinton Indian Band hereby adopts the following taxation rates for the 2004 taxation year for the following class of property.

| COLUMN 1   | COLUMN 2   |
|--|--|
| <p>Class of Property as prescribed under schedule 11 and section 17 of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</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 VII of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</i>.</p> |
|  | Land & Improvements  |
| Class 1 - Residential  | 7.6453   |
| Class 2 - Utilities  | 26.7486  |
| Class 3 - Unmanaged Forest Land  | 25.1707  |
| Class 4 - Major Industry   | 24.3484  |
| Class 5 - Light Industry   | 20.7019  |
| Class 6 - Business and Other   | 18.7999  |
| Class 7 - Managed Forest Land  | 9.1373   |
| Class 8 - Recreational/Non-Profit Organization   | 8.3075   |
| Class 9 - Farm   | 13.9075  |

**CONSEIL DES MONTAGNAIS DU LAC-SAINT-JEAN**  
**RÈGLEMENT MODIFIANT LE RÈGLEMENT**  
**ADMINISTRATIF NO. 22 CONCERNANT**  
**L'IMPOSITION DE PERMIS DANS LA RÉSERVE**  
**INDIENNE DE MASHTEUATSH NO. 5**  
**RÈGLEMENT ADMINISTRATIF NO. 2004-01**

[Entrer en vigueur le 24 août 2004]

**PRÉAMBULE**

ATTENDU QUE suivant les dispositions de l'article 83(1) a.1) le Conseil de bande a le pouvoir d'établir des règlements administratifs pour la délivrance de permis, de licences ou d'agrèments aux entreprises, professions, métiers et occupations;

ATTENDU QUE le présent règlement administratif vise à apporter quelques modifications au règlement administratif no. 22 concernant l'imposition de permis dans la réserve indienne de Mashteuatsh no. 5;

À CES CAUSES, le Conseil de bande des Montagnais du Lac-Saint-Jean ordonne et statue ce qui suit, à savoir:

**ARTICLE 1**

L'article 1 du Règlement concernant l'imposition de permis dans la Réserve indienne de Mashteuatsh est modifié par l'insertion entre le paragraphe a) et le paragraphe b) de la définition suivante:

«Commerce de spiritueux (alcool): comprend tout établissement oeuvrant sur le territoire de la communauté de Mashteuatsh et qui fait la vente au détail de spiritueux (alcool).»

**ARTICLE 2**

L'article 1 du Règlement concernant l'imposition de permis dans la Réserve indienne de Mashteuatsh est modifié par l'insertion entre le paragraphe e) et le paragraphe f) des définitions suivantes:

«Permis de club: Le permis de club autorise la vente de boissons alcooliques, sauf la bière en fût et le vin en fût, pour consommation sur place par les membres d'un club et leurs invités. De plus, un requérant pour un permis de club doit spécifier lors de sa demande si ledit permis sera exploité sur une base saisonnière ou annuelle;

Permis d'épicerie: Le permis d'épicerie autorise la vente de la bière sauf la bière en fût, du cidre ainsi que des vins et boissons alcooliques que détermine



un règlement adopté en vertu du paragraphe 7 de l'article 37 de la *Loi sur la Société des alcools du Québec* (chapitre S-13), sauf les alcools et les spiritueux, pour consommation dans un endroit autre que l'établissement et ses dépendances;

Permis de restaurant pour vendre: Le permis de restaurant pour vendre autorise la vente de boissons alcooliques, sauf la bière en fût, pour consommation sur place, à l'occasion d'un repas;

Le permis de restaurant pour vendre n'a pas pour effet d'autoriser la vente, pour emporter ou livrer, de boissons alcooliques accompagnées d'un repas;

Permis de réunion: le permis de réunion autorise pour la période que détermine la Régie des permis d'alcool du Québec, la vente ou le service de boissons alcooliques, sauf la bière en fût et le vin en fût, pour consommation de l'endroit qu'il indique et à l'occasion d'événements déterminés par règlement.»

### ARTICLE 3

L'article 12 du Règlement concernant l'imposition de permis dans la Réserve indienne de Mashteuiatsh est abrogé et remplacé par l'article suivant:

«Toute personne, société ou compagnie exploitant un commerce de spiritueux devra obtenir le permis approprié au coût ci-après mentionné:

Permis de club: 50 \$/année et 10 \$/mois, si saisonnier

Permis d'épicerie: 50 \$/année et 10 \$/mois, si saisonnier

Permis pour restaurant pour vendre: 50 \$/année et 10 \$/mois, si saisonnier

Permis pour réunion: 10 \$/jour d'exploitation pour chaque pièce où est exploité le permis»

### ARTICLE 4

L'article 13 du Règlement concernant l'imposition de permis dans la Réserve indienne de Mashteuiatsh est modifié par l'insertion à sa deuxième ligne de l'expression «permis de commerce de spiritueux (alcool)» en lieu et place de l'expression «permis d'alcool».

Approuvé par le Conseil de bande des Montagnais du Lac-Saint-Jean lors de sa réunion dûment convoquée du  [21 avril 2004]  .

[Gilbert Dominique]

\_\_\_\_\_  
Chef Gilbert Dominique

[Alain Nepton]

\_\_\_\_\_  
Conseiller Alain Nepton

[Luc Connolly]

\_\_\_\_\_  
Conseiller Luc Connolly

[Marcel Duchesne]

\_\_\_\_\_  
Conseiller Marcel Duchesne

[Marjolaine Étienne]

\_\_\_\_\_  
Conseiller Marjolaine Étienne

[Sébastien Kurtness]

\_\_\_\_\_  
Conseiller Sébastien Kurtness

Le quorum est fixé à 4.

**NATION HURONNE-WENDAT**  
**RÈGLEMENT 2004-02 CONCERNANT LES COÛTS DE CERTAINS**  
**SERVICES PUBLICS**

[Entrer en vigueur le 24 août 2004]

ATTENDU QUE le Conseil a adopté le *Règlement 2003-08* concernant les services de collecte;

ATTENDU QUE ce règlement prévoit un service de collecte des matières recyclables;

ATTENDU QUE le Conseil est d'avis de charger aux détenteurs d'unités les coûts inhérents au service de collecte des matières recyclables;

ATTENDU QUE le Conseil de la Nation huronne-wendat est compétent à adopter le présent règlement en vertu des paragraphes 83(1) e.1) et f) de la *Loi sur les Indiens*, à savoir la réunion de fonds provenant des membres de la bande et destinés à supporter des entreprises de la bande et 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;

Le Conseil adopte le règlement 2004-02 tel que rédigé ci-après:

**SECTION 1 - DÉFINITIONS ET INTERPRÉTATION**

**1.** Dans le règlement, à moins que le contexte n'indique un sens différent, on entend par:

«Collecte des matières recyclables» La collecte prévu à la Section III du règlement 2003-08 concernant les services de collecte.

«Conseil» Le Conseil de la Nation huronne-wendat.

«Détenteur» Détenteur tel que défini par règlement 2003-08 concernant les services de collecte.

«Directeur» Le Directeur de l'Habitation et des Terres du Conseil.

«Unité» Unité tel que défini par le règlement 2003-08 concernant les services de collecte.

«Personne» ou «Quiconque» Toute personne physique ou toute personne morale de droit public ou privé.

**2.** L'annulation par un tribunal compétent d'un ou de plusieurs articles du présent règlement n'aura pas pour effet d'annuler les autres articles du règlement.

## SECTION II - COÛTS DES SERVICES PUBLICS

**3.** Pour pourvoir au service de collecte des matières recyclables, le Conseil prélèvera à chaque détenteur un montant par unité à chaque année, lequel montant est établi et modifié de temps à autre par résolution du Conseil.

Le montant est payable et exigible par le Conseil le 1<sup>er</sup> octobre de chaque année. Une facturation est émise à chaque détenteur à cette fin au moins trente (30) jours avant la date d'exigibilité.

Aux fins de l'application du présent article, un prélèvement sera exigé pour chacun des bâtiments relevant d'un secteur administratif du Conseil de bande de la part du secteur auxquels ils appartiennent.

**4.** Tout montant non acquitté alors qu'il est payable et exigible porte intérêt au taux de 1,2 % par mois à partir de la date d'exigibilité de ce montant.

## SECTION III - INFRACTIONS ET PEINES

**5.** Commet une infraction quiconque contrevient à une disposition du règlement ou quiconque permet ou fait commettre une telle violation;

**6.** Commet une infraction quiconque empêche le directeur de faire appliquer ou exécuter le règlement administratif;

**7.** Il peut être compté une infraction distincte au règlement administratif pour chacun des jours ou partie de jours au cours desquels se commet ou se continue l'infraction après qu'un avis a été signifié au contrevenant l'informant de la situation.

**8.** De plus, lorsqu'une déclaration de culpabilité est prononcée, le tribunal l'ayant prononcé et tout tribunal compétent par la suite peuvent, en plus de toute autre réparation et de toute peine imposée par le règlement, rendre une ordonnance interdisant la continuation ou la répétition de l'infraction par la personne déclarée coupable.

**9.** La contravention du règlement peut, sans préjudice de toute autre réparation et de toute peine imposée par celui-ci, être refrénée par une action en justice à la demande du Conseil.

**10.** Lorsqu'une personne néglige d'acquitter la somme due dans les délais prescrits ou néglige d'acquitter un compte en souffrance pour un retard excédant soixante (60) jours, le directeur est mandaté pour prendre les moyens appropriés légaux pour obtenir les paiements, et ce, jusqu'à ce que les sommes dues soient acquittées.

SECTION IV  
DISPOSITIONS FINALES

11. Le directeur de l'Habitation et des Terres est responsable de l'application du présent règlement.

12. Le 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.1-5.

ADOPTÉ CE [22<sup>E</sup>] JOUR DU MOIS DE [Juin] DE L'AN 2004 PAR:

[Wellie Picard]

Wellie Picard, Grand Chef

[Denis Bastien]

Denis Bastien, Chef Familial

[Yvan Duchesneau]

Yvan Duchesneau, Chef Familial

[Line Gros-Louis]

Line Gros-Louis, Chef Familial

[Normand Lainey]

Normand Lainey, Chef Familial

[Michel L. Picard]

Michel L. Picard, Chef Familial

[Fabien Sioui]

Fabien Sioui, Chef Familial

[Régent G. Sioui]

Régent G. Sioui, Chef Familial

Claude Vincent, Chef Familial

**CARRY THE KETTLE FIRST NATION  
2004 PROPERTY TAX RATES BY-LAW**

[Effective August 18, 2004]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1986, c.I-5, the Council of the band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Carry The Kettle First Nation enacted the *Carry The Kettle Property Assessment and Taxation By-law* on April 24, 2003;

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 *Carry The Kettle First Nation 2004 Tax Rates By-law*.

2. Pursuant to section 11 of the *Carry The Kettle Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be 2.84%.

THIS BY-LAW IS HEREBY ENACTED by Council as a duly convened meeting held on May 31, 2004.

\_\_\_\_\_  
Chief K. Barry Kennedy

\_\_\_\_\_  
[Kurt Adams]

Councillor Kurt Adams

\_\_\_\_\_  
[Elvis Hotomani]

Councillor Elvis Hotomani

\_\_\_\_\_  
[Vincent Eashappie]

Councillor Vincent Eashappie

\_\_\_\_\_  
[Clyde O'Watch]

Councillor Clyde O'Watch

\_\_\_\_\_  
[Delmar Runns]

\_\_\_\_\_  
Councillor James O'Watch

\_\_\_\_\_  
Councillor Delmar Runns

**OCEAN MAN FIRST NATION  
2004 RATES BY-LAW  
BY-LAW NO. 2004-01**

[Effective December 2, 2004]

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 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 7, 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 2004 Rates By-law*.

2. Pursuant to Section eleven (11) of the *Ocean Man First Nation Property 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 *2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council at a duly convened meeting held on the  [13th]  day of  [July] , 2004.

[Connie Big Eagle]   
Chief Connie Big Eagle

[Christine Grealey]   
Councillor Christine Grealey

[Marion Standingready]   
Councillor Marion Standingready

[Lillian Big Eagle]   
Councillor Lillian Big Eagle

Councillor Rene Petel

## SCHEDULE "A"/ 2004-01

The Council of the Ocean Man First Nation hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

| COLUMN 1   | COLUMN 2   |
|--|--|
| Class of Property as prescribed under Schedule II and Section 17 of the <i>Ocean Man First Nation Property Taxation By-law</i> . | Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>First Nation Property Assessment and Taxation By-law</i> . |
| Class 1 - Residential  | 31.7 Mills   |
| Class 2 - Utilities  | 31.7 Mills   |
| Class 3 - Unmanaged Forest Land  | 31.7 Mills   |
| Class 4 - Major Industry   | 32.8 Mills   |
| Class 5 - Light Industry   | 32.8 Mills   |
| Class 6 - Business and Other   | 31.7 Mills   |
| Class 7 - Managed Forest Land  | 31.7 Mills   |
| Class 8 - Recreational/Non-Profit Organization   | 31.7 Mills   |
| Class 9 - Farm   | 31.7 Mills   |

Note: Number and types of property classes may vary across jurisdictions.





---

Councillor Josh Kakakeway #731

[Elmer Lonethunder #691]

---

Councillor Elmer Lonethunder #691

[Frederick Maxie #1578]

---

Councillor Frederick Maxie #1578

[Clarence Nokahoot #917]

---

Councillor Clarence Nokahoot #917

---

Councillor Carolyn Standingready  
#492

---

Councillor Terry Littlechief #920

[Debbie Maxie #749]

---

Councillor Debbie Maxie #749

[Francis McArthur #512]

---

Councillor Francis McArthur #512

[Sandra Standingready #1524]

---

Councillor Sandra Standingready  
#1524

---

Councillor G. Bruce Standingready  
#933

SCHEDULE “A”

The Council of the White Bear First Nations hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

| COLUMN 1   | COLUMN 2   |
|--|--|
| <p>Classes of land and improvements as prescribed under Schedule II and Section 11 of the <i>White Bear First Nations Property Assessment and Taxation By-law</i>.</p> | <p>Rate of Tax applied against the assessed value of land and improvements as determined in accordance with Part VII of the <i>White Bear First Nations Property Assessment and Taxation By-law</i>.</p> |
| Class  |  |
| Agricultural   | (a)(b)   |
| Residential  | (c)(d)   |
| Seasonal Residential   | (e)  |
| Commercial and Industrial  | (f)(g)(h)(i)                      2.97%  |

**WHITECAP DAKOTA FIRST NATION**  
**2004 RATES BY-LAW**  
**BY-LAW NO. 03**

[Effective November 10, 2004]

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 Whitecap Dakota First Nation (also known as the Whitecap Band) enacted the *Whitecap Dakota First Nation Property Assessment and Taxation By-law* on November 3, 2001;

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 *Whitecap Dakota First Nation 2004 Rates By-law*.

2. Pursuant to Section VIII of the *Whitecap Dakota First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" that is attached, and forms part of the *2004 Rates By-law*.

COUNCIL HEREBY ENACTS this by-law at a duly convened meeting held on the 16th day of August 2004.

[Darcy M. Bear]

\_\_\_\_\_  
Chief Darcy M. Bear

[Dwayne Eagle]

\_\_\_\_\_  
Councillor Dwayne Eagle

[Frank D. Royal]

\_\_\_\_\_  
Councillor Frank D. Royal

SCHEDULE “A”

The Council of the Whitecap Dakota First Nation hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

| COLUMN 1   | COLUMN 2  |
|--|---|
| <p>Class of Property as prescribed under Schedule II and Section VIII of the <i>Whitecap Dakota 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 V of the <i>Whitecap Dakota First Nation Property Assessment and Taxation By-law</i>.</p> |
| Class 1 - Residential  |   |
| Class 2 - Utilities  |   |
| Class 3 - Unmanaged Forest Land  |   |
| Class 4 - Major Industry   |   |
| Class 5 - Light Industry   |   |
| Class 6 - Business and Other   | 29.06   |
| Class 7 - Managed Forest Land  |   |
| Class 8 - Recreation/Non-Profit Organization   |   |
| Class 9 - Farm   |   |



**SUBJECT INDEX OF BY-LAW  
2005 Vol. 9, No. 1**

**(Note to Readers:** Band by-laws are indexed under subject headings listed alphabetically under the relevant by-law making provisions of the *Indian Act*, R.S.C. 1985, c.I-5)

**INDIAN ACT, R.S.C. 1985, c.I-5**

*SECTION 83 – REAL PROPERTY TAXATION AND LICENSING*

**BUDGET**

BRITISH COLUMBIA

*Kamloops Indian Band*

2004 Budget By-law ..... 83

**BUSINESS LICENSING**

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 ..... 250

**EXEMPTION (Rates) see also RATES5**

BRITISH COLUMBIA

*Skowkale First Nation*

Exemption By-law 1-2004 ..... 238

**FEES**

QUEBEC

*Nation huronne-wendat*

Règlement 2004-02 concernant les coûts de certains  
services publics ..... 253

**FINANCIAL ADMINISTRATION/MANAGEMENT**

BRITISH COLUMBIA

*Doig River Indian Band*

Financial Administration By-law ..... 59

**PROPERTY ASSESSMENT AND TAXATION**

ALBERTA

*Siksika Nation*

Property Assessment and Taxation By-law ..... 2

BRITISH COLUMBIA

*Kwantlen First Nation*

Property Assessment and Taxation By-law ..... 101

*Lower Similkameen Indian Band*

Property Taxation By-law, Amendment By-law No. 1, 2004 . 167

**INDIAN ACT, R.S.C. 1985, c.I-5** (continued)**SECTION 83 – REAL PROPERTY TAXATION AND LICENSING** (continued)

## PROPERTY ASSESSMENT AND TAXATION (continued)

## BRITISH COLUMBIA (continued)

*Shxwhá:y Village*

Property Assessment and Taxation By-law..... 182

Property Assessment and Taxation By-law,  
Amendment By-law No. 2004-02 ..... 234

## PROPERTY TAX EXPENDITURE

## BRITISH COLUMBIA

*Musqueam Indian Band*

Property Tax Expenditure By-law..... 173

*Tl'azt'en Nation*

2004 Expenditure By-law ..... 243

## RATES see also EXEMPTION (Rates)

## ALBERTA

*Bigstone Cree First Nation*

2004 Tax Rates By-law ..... 1

## BRITISH COLUMBIA

*Bonaparte Indian Band*

Annual Tax Rates By-law No. 16, 2004 ..... 54

*Coldwater Indian Band*

2004 Tax Rates By-law ..... 57

*Kamloops Indian Band*

2004 Property Rates By-law ..... 92

*Kwaw Kwaw Apilt First Nation*

Rates By-law No. 2004 ..... 153

*Leq'á:mel First Nation*

Railway Right-of-Way Rates By-law No. 2004-2 ..... 155

Rates By-law No. 2004 ..... 158

*Lheidli T'enneh Band*

2004 Rates By-law ..... 160

*Little Shuswap Indian Band*

Rates By-law 2004-T02 ..... 162

*Lower Kootenay Indian Band*

2004 Rates By-law ..... 163

*Lower Similkameen Indian Band*

Annual Tax Rates By-law No. 1, 2004 ..... 165

*Moricetown First Nation*

2004 Rates By-law ..... 169



**INDIAN ACT, R.S.C. 1985, c.I-5** (continued)**SECTION 83 – REAL PROPERTY TAXATION AND LICENSING** (continued)

RATES see also EXEMPTION (Rates) (continued)

## BRITISH COLUMBIA (continued)

*Musqueam Indian Band*

2004 Rates By-law No. 2004-01..... 171

*Neskoñlith Indian Band*

2004 Rates By-law ..... 179

*Shxw'owhámel First Nation*

Rates By-law 2004-1..... 181

*Skowkale First Nation*

2004 Rates By-law ..... 236

*Skuppah Indian Band*

2004 Rates By-law ..... 239

*St. Mary's Indian Band*

Rates By-law 2004-YR12..... 241

*T'it'q'et First Nation*

2004 Rates By-law ..... 242

*Tl'azt'en Nation*

2004 Rates By-law ..... 244

*Upper Similkameen Indian Band*

2004 Rates By-law ..... 246

*Whispering Pines/Clinton Indian Band*

2004 Rates By-law ..... 248

## SASKATCHEWAN

*Carry The Kettle First Nation*

2004 Tax Rates By-law ..... 256

*Ocean Man First Nation*

2004 Rates By-law ..... 257

*White Bear First Nations*

2004 Tax Rates By-law ..... 259

*Whitecap Dakota First Nation*

2004 Rates By-law ..... 262



**TABLE OF BY-LAWS AND CODES**

This table contains all by-laws and codes published to date in the *First Nations Gazette*. The by-laws and codes are arranged alphabetically, by province and by name of the enacting Indian band. This table is prepared for convenience of reference only.

The date on which a by-law or code came into force and effect is listed in a separate column.

The location of a by-law or code in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 9:1.236).

Amendments to by-laws are listed in a separate column. The section amended is shown in boldface type followed by the name of the amending by-law and its location in the *First Nations Gazette*.

| <b>Title</b>                                  | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b> |
|---|-----------------------|-------------------|-------------------|
| <b>ALBERTA</b>                                |                       |                   |                   |
| <b>ALEXANDER FIRST NATION</b>                 |                       |                   |                   |
| 2003 Tax Rates By-law .....                   | May 25/03             | 8:1.1             |                   |
| 2004 Tax Rates By-law .....                   | May 10/04             | 8:2.277           |                   |
| Property Assessment and Taxation By-law ..... | Nov 7/02              | 7:2.401           |                   |
| <b>ALEXIS FIRST NATION</b>                    |                       |                   |                   |
| 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           |                   |
| Property Tax By-law .....                     | Feb 28/00             | 4:2.117           |                   |
| <b>BIGSTONE CREE FIRST NATION</b>             |                       |                   |                   |
| 2004 Tax Rates By-law .....                   | Dec 2/04              | 9:1.1             |                   |
| Business Licensing By-law .....               | Feb 24/04             | 8:2.280           |                   |
| Property Assessment and Taxation By-law ..... | May 25/04             | 8:2.291           |                   |
| <b>DENE THA' FIRST NATION</b>                 |                       |                   |                   |
| 2000 Tax Rates By-law .....                   | Dec 13/00             | 5:2.154           |                   |
| 2003 Tax Rates By-law .....                   | May 5/04              | 8:2.323           |                   |
| Property Assessment and Taxation By-law ..... | Feb 28/00             | 4:2.150           |                   |
| <b>DUNCAN'S FIRST NATION</b>                  |                       |                   |                   |
| Financial Administration By-law 2001 .....    | July 24/01            | 6:1.1             |                   |
| <b>ENOCH CREE NATION</b>                      |                       |                   |                   |
| (1996) Budget By-law .....                    | Oct 20/97             | 2:2.376           |                   |

| <b>Title</b>                                  | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b>   |
|---|-----------------------|-------------------|---|
| ALBERTA (continued)                           |                       |                   |   |
| 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            |   |
| MIKISEW CREE FIRST NATION                     |                       |                   |   |
| 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           |   |
| 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 By-law ..... | Sept 10/97            | 2:1.12            | ss.12, 15, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63) |
| Property Assessment and Taxation Amending     |                       |                   |   |
| By-law No. 8 1997 .....                       | Sept 10/97            | 2:1.63            |   |

| Title   | Effective date | F. N. Gaz. | Amendments  |
|---|----------------|------------|---|
| <b>ALBERTA (continued)</b>                    |                |            |   |
| <b>MIKISEW CREE FIRST NATION (continued)</b>  |                |            |   |
| Property Tax Expenditure By-law .....         | Feb 20/98      | 2:2.377    | <b>repealed</b> by Amendment Property Tax Expenditure By-law (3:1.17) |
| <b>O'CHIESE FIRST NATION</b>                  |                |            |   |
| 1999 Tax Rates By-law .....                   | Dec 8/99       | 4:2.202    |   |
| 2000 Tax Rates By-law .....                   | Sept 21/00     | 5:1.2      |   |
| 2001 Tax Rates By-law .....                   | June 15/01     | 5:2.157    |   |
| 2002 Tax Rates By-law .....                   | Oct 10/02      | 7:2.455    |   |
| 2003 Tax Rates By-law .....                   | Sept 30/03     | 8:1.3      |   |
| Property Assessment and Taxation By-law ..... | Feb 23/99      | 3:2.211    |   |
| <b>PIIKANI NATION</b>                         |                |            |   |
| Settlement Revenue Account By-law .....       | Nov 5/02       | 7:1.1      |   |
| <b>SIKSIKA NATION</b>                         |                |            |   |
| Property Assessment and Taxation By-law ..... | Nov 15/04      | 9:1.2      |   |
| Revenue Account By-law .....                  | Dec 10/03      | 8:2.327    |   |
| <b>STONEY FIRST NATION</b>                    |                |            |   |
| 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    |   |
| <b>WHITEFISH LAKE FIRST NATION</b>            |                |            |   |
| 1999 Tax Rates By-law .....                   | Sept 2/99      | 4:1.1      |   |
| 2001 Tax Rates By-law .....                   | Oct 1/01       | 6:1.15     |   |

| <b>Title</b>   | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b>   |
|--|-----------------------|-------------------|---|
| ALBERTA (continued)                                      |                       |                   |   |
| WHITEFISH LAKE FIRST NATION (continued)                  |                       |                   |   |
| 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             |   |
| BRITISH COLUMBIA   |                       |                   |   |
| ADAMS LAKE INDIAN BAND                                   |                       |                   |   |
| 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           |   |
| Financial Management By-law 2000-1 .....                 | May 5/01              | 5:2.160           |   |
| AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND |                       |                   |   |
| 2004 Rates By-law .....                                  | May 5/04              | 8:2.341           |   |
| ASHCROFT INDIAN BAND                                     |                       |                   |   |
| 1996 Property Rates By-law .....                         | Jan 15/97             | 2:1.72            |   |
| 1997 Property Tax 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           |   |

| <b>Title</b>  | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b> |
|---|-----------------------|-------------------|-------------------|
| <b>BRITISH COLUMBIA (continued)</b>   |                       |                   |                   |
| <b>BLUEBERRY RIVER FIRST NATION</b>   |                       |                   |                   |
| Financial Administration By-law .....   | Jan 14/03             | 7:2.456           |                   |
| <b>BONAPARTE INDIAN BAND</b>  |                       |                   |                   |
| Annual Tax Rates By-law No. 5 (1997) .....  | July 29/97            | 2:1.74            |                   |
| Annual Tax Rates By-law No. 6, 1999 .....   | June 28/99            | 3:2.298           |                   |
| Annual Tax Rates By-law No. 7, 2000 .....   | July 27/00            | 5:2.175           |                   |
| Annual Tax Rates By-law No. 8, 2001 .....   | Aug 6/01              | 6:1.18            |                   |
| Annual Tax Rates By-law No. 10, 2002 .....  | July 15/02            | 6:2.337           |                   |
| Annual Tax Rates By-law No. 14, 2003 .....  | July 14/03            | 8:1.11            |                   |
| Annual Tax Rates By-law No. 16, 2004 .....  | Aug 18/04             | 9:1.54            |                   |
| Financial Administration By-law<br>No. 13, 2002 .....   | Nov 27/02             | 7:2.467           |                   |
| Property Tax Amendment By-law<br>No. 9, 2002 .....  | July 15/02            | 6:2.340           |                   |
| Property Tax Expenditure By-law<br>No. 11, 2002 .....   | Oct 10/02             | 7:1.6             |                   |
| <b>BOOTHROYD FIRST NATION</b>   |                       |                   |                   |
| Assessment Standards and Maximum Tax<br>Rates for Railway Right-of-Way<br>Property By-law ..... | Oct 23/02             | 7:1.12            |                   |
| <b>BOOTHROYD INDIAN BAND</b>  |                       |                   |                   |
| 1996 Property Rates By-law .....  | Jan 9/97              | 2:1.76            |                   |
| 1999 Tax Rates By-law .....   | Sept 3/99             | 4:1.3             |                   |
| 2001 Tax Rates By-law .....   | Dec 19/01             | 6:2.342           |                   |



| <b>Title</b>                                  | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b> |
|---|-----------------------|-------------------|-------------------|
| <b>BRITISH COLUMBIA (continued)</b>           |                       |                   |                   |
| <b>BOOTHROYD INDIAN BAND (continued)</b>      |                       |                   |                   |
| 2003 Taxation Rates By-law .....              | Nov 18/03             | 8:2.345           |                   |
| Property Tax Expenditure By-law .....         | Sept 3/99             | 4:1.4             |                   |
| <b>BURNS LAKE INDIAN BAND</b>                 |                       |                   |                   |
| 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            |                   |
| Property Tax Expenditure By-law .....         | Feb 8/00              | 4:2.207           |                   |
| Property Tax Expenditure By-law .....         | Aug 25/01             | 6:1.23            |                   |
| Property Tax Expenditure By-law .....         | June 3/02             | 7:1.20            |                   |
| Property Tax Expenditure By-law .....         | June 11/03            | 8:1.16            |                   |
| <b>CAMPBELL RIVER FIRST NATION</b>            |                       |                   |                   |
| 2003 Rates By-law .....                       | June 9/03             | 8:1.24            |                   |
| 2004 Rates By-law .....                       | May 25/04             | 8:2.347           |                   |
| Property Assessment and Taxation By-law ..... | Nov 27/02             | 7:1.28            |                   |
| Property Tax Expenditure By-law .....         | Aug 26/03             | 8:1.26            |                   |
| <b>CHAWATHIL FIRST NATIONS</b>                |                       |                   |                   |
| <b>2004 Railway Right-of-Way</b>              |                       |                   |                   |
| Tax Rates By-law .....                        | June 11/04            | 8:2.349           |                   |
| 1998 Rates By-law .....                       | June 1/98             | 2:2.386           |                   |
| 1999 Rates By-law .....                       | Apr 16/99             | 3:2.300           |                   |
| 2000 Rates By-law .....                       | June 25/00            | 4:2.213           |                   |
| 2001 Rates By-law .....                       | June 15/01            | 5:2.177           |                   |

| <b>Title</b>                               | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b>   |
|--|-----------------------|-------------------|---|
| <b>BRITISH COLUMBIA (continued)</b>        |                       |                   |   |
| <b>CHAWATHIL FIRST NATIONS (continued)</b> |                       |                   |   |
| 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           |   |
| <b>CHAWATHIL INDIAN BAND</b>               |                       |                   |   |
| Rates By-law 1996-T06 .....                | Jan 9/97              | 2:1.78            |   |
| Rates By-law 1997-T01 .....                | July 23/97            | 2:1.79            |   |
| <b>CHEAM FIRST NATION</b>                  |                       |                   |   |
| 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           |   |
| <b>CHEAM INDIAN BAND</b>                   |                       |                   |   |
| Rates By-law 1997-T05 .....                | June 2/97             | 2:1.80            |   |
| <b>CHEMAINUS FIRST NATION</b>              |                       |                   |   |
| Financial Administration By-law .....      | Mar 30/01             | 5:2.179           | s.9.2 by Financial Administration By-law<br>Amendment (7:2:486) |
| <b>Financial Administration By-law</b>     |                       |                   |   |
| Amendment.....                             | Feb 25/03             | 7:2.486           |   |
| <b>COLDWATER INDIAN BAND</b>               |                       |                   |   |
| 1998 Tax Rates By-law .....                | June 11/98            | 2:2.389           |   |
| 1999 Rates By-law .....                    | May 31/99             | 3:2.304           |   |

| Title   | Effective date | F. N. Gaz. | Amendments   |
|---|----------------|------------|--|
| <b>BRITISH COLUMBIA (continued)</b>                             |                |            |  |
| <b>COLDWATER INDIAN BAND (continued)</b>                        |                |            |  |
| 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     |  |
| 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) |
| <b>Property Assessment and Taxation By-law</b>                  |                |            |  |
| Amendment No. 1998-01 .....                                     | July 20/98     | 3:1.29     |  |
| Property Tax Expenditure By-law .....                           | Jan 22/98      | 2:2.455    |  |
| <b>COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION</b> |                |            |  |
| 1997 Rates By-law .....   | May 30/97      | 2:1.82     |  |
| 1998 Rates By-law .....   | June 1/98      | 2:2.462    |  |
| 1999 Rates By-law .....   | May 31/99      | 3:2.306    |  |
| 2000 Rates By-law .....   | June 4/00      | 4:2.217    |  |
| 2001 Rates By-law .....   | June 15/01     | 5:2.190    |  |
| 2002 Rates By-law .....   | May 29/02      | 6:2.346    |  |
| 2003 Rates By-law .....   | April 25/03    | 7:2.487    |  |
| <b>COOK'S FERRY INDIAN BAND</b>                                 |                |            |  |
| 1996 Rates By-law .....   | Feb 3/97       | 2:1.83     |  |
| 1997 Rates By-law .....   | May 30/97      | 2:1.84     |  |

| Title  | Effective date | F. N. Gaz. | Amendments |
|--|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>            |                |            |            |
| <b>COOK'S FERRY INDIAN BAND (continued)</b>    |                |            |            |
| 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    |            |
| Taxation Amending By-law No. 1996-01 .....     | Feb 3/97       | 2:1.85     |            |
| Taxation Expenditure By-law .....              | Aug 29/03      | 8:1.39     |            |
| <b>COWICHAN INDIAN BAND</b>                    |                |            |            |
| 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     |            |
| 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    |            |
| 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    |            |

| Title  | Effective date | F. N. Gaz. | Amendments |
|--|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>                                    |                |            |            |
| <b>COWICHAN INDIAN BAND (continued)</b>                                |                |            |            |
| Property Assessment and Taxation<br>Amendment By-law No. 3, 2000 ..... | July 27/00     | 5:2.194    |            |
| <b>COWICHAN TRIBES</b>   |                |            |            |
| Community Improvement Fee By-law, 2002...                              |                | 7:1.85     |            |
| <b>DOIG RIVER INDIAN BAND</b>  |                |            |            |
| Financial Administration By-law .....                                  | Aug 18/04      | 9:1.59     |            |
| <b>FORT NELSON FIRST NATION</b>  |                |            |            |
| 2001 Rates By-law No. 2001-02 .....                                    | Aug 25/01      | 6:1.36     |            |
| 2002 Rates By-law No. 2002-02 .....                                    | Aug 5/02       | 7:1.87     |            |
| Property Tax Expenditure By-law .....                                  | Aug 25/01      | 6:1.38     |            |
| Property Tax Expenditure By-law .....                                  | Aug 5/02       | 7:1.89     |            |
| <b>KAMLOOPS INDIAN BAND</b>  |                |            |            |
| 1999 Rates and Budget By-law .....                                     | July 20/99     | 3:2.309    |            |
| 2000 Rates and Budget By-law .....                                     | Sept 30/00     | 5:1.5      |            |
| 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     |            |
| 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     |            |

| Title   | Effective date | F. N. Gaz. | Amendments |
|---|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>           |                |            |            |
| <b>KAMLOOPS INDIAN BAND (continued)</b>       |                |            |            |
| 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     |            |
| 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    |            |
| 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    |            |
| Sales Tax By-law, 1998 .....                  | Sept 1/98      | 3:1.38     |            |
| 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    |            |
| <b>KANAKA BAR INDIAN BAND</b>                 |                |            |            |
| 2004 Rates By-law .....                       | June 4/04      | 8:2.359    |            |
| <b>KWANTLEN FIRST NATION</b>                  |                |            |            |
| Property Assessment and Taxation By-law ..... |                |            |            |
|   | Nov 2/04       | 9:1.101    |            |
| <b>KWAW KWAW APLT FIRST NATION</b>            |                |            |            |
| 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     |            |

| Title   | Effective date | F. N. Gaz. | Amendments |
|---|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>                           |                |            |            |
| <b>KWAW KWAW APLIT FIRST NATION (continued)</b>               |                |            |            |
| 2001 Rates By-law .....                                       | June 12/01     | 5:2.203    |            |
| Exemption By-law 1998.....                                    | Aug 11/98      | 3:1.43     |            |
| Exemption By-law 1999.....                                    | July 20/99     | 3:2.316    |            |
| Exemption By-law 2001.....                                    | July 31/01     | 6:1.54     |            |
| Property Tax Expenditure By-law .....                         | Oct 19/00      | 5:1.16     |            |
| Property Taxation and Assessment By-laws                      |                |            |            |
| Amendment By-law No. 2000-02.....                             | Oct 19/00      | 5:1.23     |            |
| Rates By-law No. 2003 .....                                   | Aug 29/03      | 8:1.65     |            |
| Rates By-law No. 2004 .....                                   | June 17/04     | 9:1.153    |            |
| <b>LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION</b> |                |            |            |
| 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    |            |
| 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     |            |

| <b>Title</b>   | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b> |
|--|-----------------------|-------------------|-------------------|
| <b>BRITISH COLUMBIA (continued)</b>  |                       |                   |                   |
| LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION (continued)             |                       |                   |                   |
| Property Taxation and Assessment By-laws<br>Amendment By-law No. 2000-03 ..... | Feb 24/01             | 5:2.208           |                   |
| <b>LAKE BABINE NATION</b>  |                       |                   |                   |
| Financial Administration By-law .....  | July 15/03            | 8:1.67            |                   |
| LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION                         |                       |                   |                   |
| 2003 Rates By-law .....  | Aug 29/03             | 8:1.100           |                   |
| <b>Railway Right-of-Way Rates By-law</b>                                       |                       |                   |                   |
| No. 2004-2 .....   | Nov 15/04             | 9:1.155           |                   |
| Rates By-law No. 2004 .....  | June 17/04            | 9:1.158           |                   |
| <b>LHEIDLIT'ENNEH BAND</b>   |                       |                   |                   |
| 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           |                   |
| Land Code .....  | Dec 1/00              | 5:2.209           |                   |
| <b>Taxation and Assessment Amending</b>  |                       |                   |                   |
| By-law No. 1997-1 .....  | Oct 24/97             | 2:2.492           |                   |
| Taxation Rates By-law, 1998-TX01 .....   | June 10/98            | 2:2.507           |                   |
| <b>LHEIT-LIT'EN NATION INDIAN BAND</b>   |                       |                   |                   |
| Taxation Rates By-law, 1996 .....  | Jan 13/97             | 2:1.134           |                   |
| Taxation Rates By-law, 1997 .....  | June 20/97            | 2:1.135           |                   |



| Title                                      | Effective date | F. N. Gaz. | Amendments |
|--|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>        |                |            |            |
| <b>LILLOOET INDIAN BAND</b>                |                |            |            |
| Property Tax Expenditure By-law .....      | Mar 20/97      | 2:1.136    |            |
| Rates By-law 1996-T02 .....                | Apr 28/97      | 2:1.144    |            |
| Rates By-law 1997-T01 .....                | June 20/97     | 2:1.145    |            |
| Rates By-law 1998-T01 .....                | June 18/98     | 2:2.508    |            |
| Rates By-law 1999-T01 .....                | Sept 3/99      | 4:1.14     |            |
| Taxation Amending By-law No. 1996-T02..... | Mar 20/97      | 2:1.146    |            |
| <b>LITTLE SHUSWAP INDIAN BAND</b>          |                |            |            |
| 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    |            |
| <b>LOWER KOOTENAY INDIAN BAND</b>          |                |            |            |
| 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    |            |

| <b>Title</b>  | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b> |
|---|-----------------------|-------------------|-------------------|
| <b>BRITISH COLUMBIA (continued)</b>   |                       |                   |                   |
| <b>LOWER KOOTENAY INDIAN BAND (continued)</b>   |                       |                   |                   |
| 2004 Rates By-law .....   | Aug 18/04             | 9:1.163           |                   |
| Assessment Amending By-law No. 1997-01<br>(Being a By-law to Amend Assessment<br>By-law 1992 S. (40)) ..... | Nov 6/97              | 2:2.510           |                   |
| Property Tax Expenditure By-law .....   | Nov 6/97              | 2:2.516           |                   |
| <b>LOWER NICOLA INDIAN BAND</b>   |                       |                   |                   |
| 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           |                   |
| 2000 Annual Tax Rates By-law .....  | June 4/00             | 4:2.219           |                   |
| 2001 Annual Tax Rates By-law .....  | Aug 2/01              | 6:1.57            |                   |
| 2002 Annual Tax Rates By-law .....  | Sept 1/02             | 7:1.114           |                   |
| 2003 Annual Tax Rates By-law .....  | May 29/03             | 8:1.102           |                   |
| 2004 Annual Tax Rates By-law .....  | May 25/04             | 8:2.363           |                   |
| Property Assessment Amending By-law<br>Number 11 .....  | July 23/97            | 2:1.154           |                   |
| Property Assessment By-law Amendment<br>By-law Number 12.....   | Jan 21/01             | 5:2.242           |                   |
| <b>LOWER SIMILKAMEEN INDIAN BAND</b>  |                       |                   |                   |
| 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           |                   |
| 2002 Assessment By-law .....  | Nov 30/02             | 7:1.117           |                   |

| Title   | Effective date | F. N. Gaz. | Amendments   |
|---|----------------|------------|--|
| <b>BRITISH COLUMBIA (continued)</b>   |                |            |  |
| <b>LOWER SIMILKAMEEN INDIAN BAND (continued)</b>                                    |                |            |  |
| Annual Tax Rates By-law No. 1, 2004.....  | Dec 8/04       | 9:1.165    |  |
| 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 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) |
| <b>Property Taxation By-law,</b>  |                |            |  |
| Amendment By-law No. 1-2004.....  | Dec 8/04       | 9:1.167    |  |
| Property Tax Expenditure By-law No. 1998.03.....                                    | May 25/98      | 3:1.54     |  |
| <b>MATSQUI FIRST NATION</b>   |                |            |  |
| 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    |  |
| 2003 Rates By-law No. 2003-02.....  | Nov 23/03      | 8:2.366    |  |
| <b>2002 Railway Right-of-Way Taxation Rates</b>                                     |                |            |  |
| By-law No. 2002-04 .....  | Sept 1/02      | 7:1.224    |  |
| 2002 Rates By-law No. 2002-02.....  | Dec 18/02      | 7:2.496    |  |
| 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    |  |

| Title   | Effective date | F. N. Gaz. | Amendments |
|---|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>           |                |            |            |
| <b>MATSQUI FIRST NATION (continued)</b>       |                |            |            |
| Property Tax Expenditure By-law .....         | Nov 23/03      | 8:2.368    |            |
| <b>MCLEOD LAKE INDIAN BAND</b>                |                |            |            |
| Property Tax By-law .....                     | Feb 3/97       | 2:1.159    |            |
| <b>MORICETOWN FIRST NATION</b>                |                |            |            |
| 2003 Rates By-law .....                       | July 14/03     | 8:1.105    |            |
| 2004 Rates By-law .....                       | Aug 18/04      | 9:1.169    |            |
| Financial Administration By-law .....         | Jan 14/03      | 7:2.505    |            |
| Property Assessment and Taxation By-law ..... | Nov 27/02      | 7:1.225    |            |
| <b>MUSQUEAM INDIAN BAND</b>                   |                |            |            |
| 1997 Annual Tax Rates By-law .....            | May 30/97      | 2:1.216    |            |
| 1998 Rates By-law No. 1998-02 .....           | June 10/98     | 3:1.63     |            |
| 1999 Rates By-law No. 1999-01 .....           | May 31/99      | 3:2.331    |            |
| 2000 Rates By-law No. 2000-01 .....           | June 4/00      | 4:2.224    |            |
| 2001 Rates By-law No. 2001-01 .....           | Sept 20/01     | 6:1.60     |            |
| 2002 Rates By-law No. 2002-01 .....           | July 15/02     | 6:2.385    |            |
| 2003 Rates By-law No. 2003-01 .....           | June 17/03     | 8:1.108    |            |
| 2004 Rates By-law No. 2004-01 .....           | July 6/04      | 9:1.171    |            |
| 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    |            |
| <b>NADLEH WHUT'EN INDIAN BAND</b>             |                |            |            |
| 1999 Rates By-law Amending By-law .....       | July 20/99     | 3:2.333    |            |

| Title   | Effective date | F. N. Gaz. | Amendments  |
|---|----------------|------------|---|
| <b>BRITISH COLUMBIA (continued)</b>                         |                |            |   |
| <b>NADLEH WHUT'EN INDIAN BAND (continued)</b>               |                |            |   |
| 1999 Rates By-law .....                                     | Mar 23/99      | 3:2.335    | <b>Sch A</b> by 1999 Rates By-law Amending By-law (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    |   |
| Financial Administration By-law .....                       | June 28/99     | 3:2.337    |   |
| Property Assessment and Taxation By-law .....               | Apr 7/99       | 3:2.348    | <b>ss.12, 19, 24(1), 46(1), 49</b> by Property Assessment and Taxation Amending By-law (4:1.19) |
| <b>Property Assessment and Taxation</b>                     |                |            |   |
| Amending By-law .....                                       | Sept 3/99      | 4:1.19     |   |
| <b>NAK'AZDLI INDIAN BAND</b>                                |                |            |   |
| Property Assessment and Taxation By-law .....               | Sept 30/00     | 5:1.40     |   |
| <b>NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION</b> |                |            |   |
| 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    |   |
| <b>NESKONLITH INDIAN BAND</b>                               |                |            |   |
| 1997 Rates By-law .....                                     | July 23/97     | 2:1.226    |   |
| 1998 Rates By-law .....                                     | Sept 21/98     | 3:1.73     |   |
| 1999 Rates By-law .....                                     | Dec 22/99      | 4:2.229    |   |
| 2001 Rates By-law .....                                     | Oct 31/01      | 6:1.65     |   |

| Title   | Effective date | F. N. Gaz. | Amendments |
|---|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>                     |                |            |            |
| <b>NESKONLITH INDIAN BAND (continued)</b>               |                |            |            |
| 2003 Rates By-law .....                                 | Sept 30/03     | 8:1.120    |            |
| 2004 Rates By-law .....                                 | Nov 2/04       | 9:1.179    |            |
| <b>NICOMEN INDIAN BAND</b>                              |                |            |            |
| 2004 Rates By-law .....                                 | July 6/04      | 8:2.376    |            |
| <b>OHAMIL INDIAN BAND see SHXW'OWHAMEL FIRST NATION</b> |                |            |            |
| <b>OSOYOS INDIAN BAND</b>                               |                |            |            |
| Tax Rates By-law No. 001, 1997 .....                    | July 29/97     | 2:1.227    |            |
| Tax Rates By-law No. 001, 1998 .....                    | July 2/98      | 3:1.74     |            |
| Tax Rates By-law No. 001, 1999 .....                    | July 30/99     | 4:1.21     |            |
| Tax Rates By-law No. 001, 2000 .....                    | July 27/00     | 5:2.249    |            |
| Tax Rates By-law No. 001, 2001 .....                    | June 12/01     | 5:2.251    |            |
| Tax Rates By-law No. 001, 2002 .....                    | July 15/02     | 6:2.393    |            |
| Tax Rates By-law No. 001, 2003 .....                    | July 14/03     | 8:1.122    |            |
| Tax Rates By-law No. 001, 2004 .....                    | June 11/04     | 8:2.378    |            |
| <b>PAVILION INDIAN BAND</b>                             |                |            |            |
| 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    |            |

| Title                                   | Effective date | F. N. Gaz. | Amendments |
|---|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>     |                |            |            |
| <b>PAVILION INDIAN BAND (continued)</b> |                |            |            |
| Taxation and Assessment Amending        |                |            |            |
| By-law No. 1997-1 .....                 | July 14/97     | 2:1.230    |            |
| <b>SEABIRD ISLAND INDIAN BAND</b>       |                |            |            |
| Assessment By-law .....                 | Sept 20/01     | 6:1.69     |            |
| Rates By-law 1997-1 .....               | May 30/97      | 2:1.232    |            |
| Rates By-law 1998-1 .....               | June 9/98      | 2:2.584    |            |
| Rates By-law 1999-1 .....               | May 31/99      | 3:2.400    |            |
| Rates By-law 2000-1 .....               | June 4/00      | 4:2.232    |            |
| Rates By-law 2001-1 .....               | June 15/01     | 5:2.253    |            |
| Rates By-law 2002-1 .....               | Sept 1/02      | 7:1.280    |            |
| Rates By-law 2003-1 .....               | Aug 29/03      | 8:1.126    |            |
| Rates By-law 2004-1 .....               | July 13/04     | 8:2.382    |            |
| Taxation By-law .....                   | Sept 20/01     | 6:1.109    |            |
| <b>SHUSWAP INDIAN BAND</b>              |                |            |            |
| 1998 Rates By-law .....                 | June 9/98      | 2:2.585    |            |
| 1997 Rates By-law .....                 | May 30/97      | 2:1.233    |            |
| 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    |            |

| Title   | Effective date | F. N. Gaz. | Amendments  |
|---|----------------|------------|---|
| <b>BRITISH COLUMBIA (continued)</b>   |                |            |   |
| <b>SHXW'ŌWHÁMĒL FIRST NATION (OHAMIL INDIAN BAND)</b>                             |                |            |   |
| Assessment By-law .....   | Dec 11/03      | 8:2.386    |   |
| Rates By-law 2004-1 .....   | Dec 2/04       | 9:1.181    |   |
| Taxation By-law .....   | Dec 11/03      | 8:2.424    |   |
| <b>SHXWHÁ:Y VILLAGE (formerly SKWAY INDIAN BAND)</b>                              |                |            |   |
| Property Assessment and Taxation By-law .....                                     | Nov 15/04      | 9:1.182    | <b>S.6, Sch II</b> by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234) |
| <b>Property Assessment and Taxation By-law, Amendment By-law No. 2004-02.....</b> |                |            |   |
|   | Nov 15/04      | 9:1.234    |   |
| <b>SKEETCHESTN INDIAN BAND</b>  |                |            |   |
| 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    |   |
| Annual Tax Rates By-law No. 9, 2004.....  | June 21/04     | 8:2.456    |   |
| <b>Financial Management By-law</b>  |                |            |   |
| No. 1985-2 (Revised 1996).....  | Aug 5/97       | 2:2.606    |   |
| <b>SKIDEGATE INDIAN BAND</b>  |                |            |   |
| Property Assessment and Taxation By-law .....                                     | Feb 1/02       | 6:2.397    |   |
| <b>SKOWKALE FIRST NATION</b>  |                |            |   |
| 1998 Rates By-law .....   | Aug 11/98      | 3:1.77     |   |



| Title   | Effective date | F. N. Gaz. | Amendments |
|---|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>           |                |            |            |
| <b>SKOWKALE FIRST NATION (continued)</b>      |                |            |            |
| 1999 Rates By-law .....                       | July 20/99     | 3:2.405    |            |
| 2000 Rates By-law .....                       | Sept 21/00     | 5:1.192    |            |
| 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    |            |
| 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     | 5:1.194    |            |
| 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    |            |
| Property Tax Expenditure By-law.....          | Sept 21/00     | 5:1.195    |            |
| 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    |            |
| <b>SKUPPAH INDIAN BAND</b>                    |                |            |            |
| 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    |            |
| <b>SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE</b> |                |            |            |

| Title  | Effective date | F. N. Gaz. | Amendments |
|--|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>                  |                |            |            |
| 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    |            |
| 2004 Annual Tax Rates By-law .....                   | June 18/04     | 8:2.458    |            |
| 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    |            |
| 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    |            |
| SODA CREEK INDIAN BAND                               |                |            |            |
| 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    |            |

| <b>Title</b>                              | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b> |
|---|-----------------------|-------------------|-------------------|
| <b>BRITISH COLUMBIA (continued)</b>       |                       |                   |                   |
| <b>SODA CREEK INDIAN BAND (continued)</b> |                       |                   |                   |
| 2004 Rates By-law .....                   | May 25/04             | 8:2.469           |                   |
| <b>Property Assessment and Taxation</b>   |                       |                   |                   |
| By-law No. 1998-TX01 .....                | Dec 23/97             | 2:2.626           |                   |
| Property Tax Expenditure By-law .....     | Sept 3/99             | 4:1.43            |                   |
| <b>SONGHEES FIRST NATION</b>              |                       |                   |                   |
| 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           |                   |
| Property Tax Expenditure By-law .....     | Sept 21/00            | 5:1.103           |                   |
| Property Tax Expenditure By-law .....     | June 15/01            | 5:2.262           |                   |
| Property Tax Expenditure By-law .....     | June 3/02             | 7:1.307           |                   |
| Property Tax Expenditure By-law .....     | June 9/03             | 8:1.170           |                   |
| Property Tax Expenditure By-law .....     | May 10/04             | 8:2.473           |                   |
| <b>SONGHEES INDIAN BAND</b>               |                       |                   |                   |
| 1997 Annual Tax Rates By-law .....        | June 2/97             | 2:1.261           |                   |
| <b>SPUZZUM INDIAN BAND</b>                |                       |                   |                   |
| 1996 Property Rates By-law .....          | Jan 9/97              | 2:1.263           |                   |
| <b>SQUAMISH INDIAN BAND</b>               |                       |                   |                   |
| Annual Tax Rates By-law No. 1, 1997 ..... | May 30/97             | 2:1.265           |                   |

| Title   | Effective date | F. N. Gaz. | Amendments |
|---|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>                             |                |            |            |
| <b>SQUAMISH INDIAN BAND (continued)</b>                         |                |            |            |
| 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    |            |
| Property Assessment By-law,<br>Amendment By-law No. 1-1998..... | June 9/98      | 3:1.80     |            |
| Property Assessment By-law,<br>Amendment By-law No. 1-1999..... | Feb 8/00       | 4:2.244    |            |
| Property Assessment By-law,<br>Amendment By-law No. 1-2000..... | Dec 20/00      | 5:2.275    |            |
| Property Assessment By-law,<br>Amendment By-law No. 1-2001..... | Feb 16/02      | 6:2.462    |            |
| Property Assessment By-law,<br>Amendment By-law No. 1-2002..... | Feb 14/03      | 7:2.523    |            |
| Property Taxation By-law,<br>Amendment By-law No. 1-1998.....   | June 9/98      | 3:1.84     |            |
| <b>ST. MARY'S INDIAN BAND</b>                                   |                |            |            |
| 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     |            |

| Title   | Effective date | F. N. Gaz. | Amendments |
|---|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>   |                |            |            |
| <b>ST. MARY'S INDIAN BAND (continued)</b>   |                |            |            |
| 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 .....  | Sep 28/04      | 9:1.241    |            |
| <b>STELLAT'EN FIRST NATION</b>  |                |            |            |
| By-law No. 1998-1 - Respecting the<br>Appropriation and Expenditure of Moneys<br>for Primary and Secondary Education..... | Nov 5/99       | 4:1.50     |            |
| <b>T'IT'Q'ET FIRST NATION</b>   |                |            |            |
| 2003 Rates By-law .....   | Sept 30/03     | 8:1.184    |            |
| 2004 Rates By-law .....   | Aug 18/04      | 9:1.242    |            |
| <b>TL'AZT'EN NATION</b>   |                |            |            |
| 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    |            |
| 1998 Rates By-law .....   | July 23/98     | 3:1.87     |            |
| 1999 Rates By-law .....   | Nov 1/99       | 4:1.53     |            |
| 2000 Rates By-law .....   | Oct 20/00      | 5:1.111    |            |
| 2002 Rates By-law .....   | July 15/02     | 7:1.317    |            |
| 2003 Rates By-law .....   | June 9/03      | 8:1.187    |            |
| 2004 Rates By-law .....   | Aug 26/04      | 9:1.244    |            |

| <b>Title</b>                                     | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b> |
|--|-----------------------|-------------------|-------------------|
| <b>BRITISH COLUMBIA (continued)</b>              |                       |                   |                   |
| <b>TOBACCO PLAINS INDIAN BAND</b>                |                       |                   |                   |
| 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, 2004          | 8:2.486           |                   |
| <b>TSAWOUT INDIAN BAND</b>                       |                       |                   |                   |
| Rates By-law 1997-T01 .....                      | May 28/97             | 2:1.271           |                   |
| Rates By-law 1998-TX01 .....                     | June 9/98             | 2:2.691           |                   |
| Rates By-law 1999-TX01 .....                     | May 31/99             | 3:2.418           |                   |
| Rates By-law 2000 TX-01 .....                    | June 4/00             | 4:2.248           |                   |
| Rates By-law 2001 TX-02 .....                    | June 13/01            | 5:2.279           |                   |
| Rates By-law 2002 TX-01 .....                    | May 29/02             | 6:2.473           |                   |
| Rates By-law 2003 TX-01 .....                    | June 1/03             | 7:2.526           |                   |
| Rates By-law 2004 TX-01 .....                    | May 25/04             | 8:2.488           |                   |
| <b>TSAWWASSEN FIRST NATION</b>                   |                       |                   |                   |
| 1997 Rates By-law .....                          | June 2/97             | 2:1.275           |                   |
| 1998 Rates By-law .....                          | June 18/98            | 2:2.694           |                   |
| 1999 Rates By-law .....                          | May 31/99             | 3:2.422           |                   |
| 2000 Rates By-law .....                          | June 4/00             | 4:2.295           |                   |
| 2001 Rates By-law .....                          | June 15/01            | 5:2.281           |                   |
| 2002 Rates By-law .....                          | June 3/02             | 6:2.474           |                   |
| 2003 Rates By-law .....                          | May 29/03             | 8:1.191           |                   |
| 2004 Rates By-law .....                          | May 30/04             | 8:2.490           |                   |
| Assessment By-law Amendment<br>By-law 1999 ..... | Mar 9/00              | 4:2.250           |                   |

| Title  | Effective date | F. N. Gaz. | Amendments   |
|--|----------------|------------|--|
| BRITISH COLUMBIA (continued)   |                |            |  |
| TSAWASSEN FIRST NATION (continued)   |                |            |  |
| By-law Authorizing Reduction of Taxes<br>by an Amount Equal to Provincial<br>Home Ownership Grants ..... | June 2/97      | 2:1.274    |  |
| By-law Authorizing Reduction of Taxes<br>by an Amount Equal to Provincial<br>Home Ownership Grants ..... | June 1/98      | 2:2.693    |  |
| 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    |  |
| TSEIL-WAUTUTH NATION (BURREARD INDIAN BAND)  |                |            |  |
| 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    |  |
| Consolidated Property Assessment and<br>Taxation By-law 1997 .....                                       | Sept 30/97     | 2:2.698    | <b>ss.16, 21(1), 30(2)</b> by Consolidated<br>Property Assessment and Taxation By-law<br>1997 Amendment By-law 1999-1 (4:2.302)<br><b>s.46</b> by Consolidated Property Assessment<br>and Taxation By-law 1997 Amendment<br>By-law 1999-2000 (4:2.304) |

| Title   | Effective date         | F. N. Gaz. | Amendments |
|---|------------------------|------------|------------|
| BRITISH COLUMBIA (continued)                              |                        |            |            |
| T'SILEIL-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              | Dec 18/00  | 5:2.285    |
| T'ZEACHTEN FIRST NATION                                   |                        |            |            |
| 1998 Rates By-law .....                                   | Aug 11/98              | Aug 11/98  | 3:1.90     |
| 1999 Rates By-law .....                                   | July 20/99             | July 20/99 | 3:2.427    |
| 2000 Rates By-law .....                                   | Sept 21/00             | Sept 21/00 | 5:1.113    |
| 2001 Rates By-law .....                                   | June 15/01             | June 15/01 | 5:2.290    |
| 2002 Rates By-law .....                                   | Sept 1/02              | Sept 1/02  | 7:1.321    |
| Exemption By-law 1998 .....                               | Aug 11/98              | Aug 11/98  | 3:1.89     |
| Exemption By-law 1999 .....                               | July 20/99             | July 20/99 | 3:2.426    |
| Exemption By-law 2001 .....                               | June 15/01             | June 15/01 | 5:2.292    |
| Exemption By-law 2002 .....                               | Sept 1/02              | Sept 1/02  | 7:1.323    |
| Property Tax Expenditure By-law .....                     | Sept 21/00             | Sept 21/00 | 5:1.115    |
| Property Taxation and Assessment By-laws                  |                        |            |            |
| Amendment By-law No. 2000-02 .....                        | Sept 6/00              | Sept 6/00  | 5:1.122    |
| Property Taxation and Assessment By-laws                  |                        |            |            |
| Amendment By-law No. 2000-03 .....                        | Dec 20/00              | Dec 20/00  | 5:2.293    |
| Rates By-law No. 2003 .....                               | Aug 29/03              | Aug 29/03  | 8:1.195    |



| Title   | Effective date | F. N. Gaz. | Amendments |
|---|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>           |                |            |            |
| <b>TZEACHTEN FIRST NATION (continued)</b>     |                |            |            |
| Rates By-law No. 2004 .....                   | June 4/04      | 8:2.494    |            |
| <b>UPPER SIMILKAMEEN INDIAN BAND</b>          |                |            |            |
| 1997 Rates By-law .....                       | Aug 15/97      | 2:1.278    |            |
| 1998 Rates By-law .....                       | Oct 23/98      | 3:1.93     |            |
| 1999 Rates By-law .....                       | Dec 7/99       | 4:2.305    |            |
| 2000 Rates By-law .....                       | Jan 21/01      | 5:2.294    |            |
| 2001 Rates By-law .....                       | Sept 20/01     | 6:1.173    |            |
| 2002 Rates By-law .....                       | Nov 27/02      | 7:1.324    |            |
| 2003 Rates By-law .....                       | Sept 5/03      | 8:1.197    |            |
| 2004 Rates By-law .....                       | Nov 15/04      | 9:1.246    |            |
| 2002 Assessment By-law .....                  | Dec 19/02      | 7:2.528    |            |
| Expenditure By-law.....                       | Jan 15/03      | 7:2.576    |            |
| Property Tax Amending By-law No. 1 (1997) .   | Nov 7/97       | 2:2.752    |            |
| Property Tax By-law .....                     | Feb 11/97      | 2:1.280    |            |
| Property Taxation By-law .....                | Dec 19/02      | 7:2.581    |            |
| <b>WEST MOBERLY FIRST NATIONS #545</b>        |                |            |            |
| Financial Administration By-law .....         | Feb 16/02      | 6:2.476    |            |
| Property Assessment and Taxation By-law ..... | May 29/02      | 6:2.487    |            |
| <b>WESTBANK FIRST NATION</b>                  |                |            |            |
| 1997 Expenditure By-law Annual Budget .....   | July 29/97     | 2:1.337    |            |
| 1997 Tax Rate Schedule Amending By-law ....   | May 28/97      | 2:1.339    |            |
| 1998 Expenditure By-law Annual Budget .....   | May 28/98      | 3:1.95     |            |
| 1998 Tax Rate Schedule Amending By-law.....   | May 28/98      | 3:1.97     |            |

| <b>Title</b>   | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b> |
|--|-----------------------|-------------------|-------------------|
| <b>BRITISH COLUMBIA (continued)</b>                            |                       |                   |                   |
| <b>WESTBANK FIRST NATION (continued)</b>                       |                       |                   |                   |
| 1999 Expenditure By-law Annual Budget .....                    | May 28/99             | 3:2.430           |                   |
| 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 Expenditure By-law Annual Budget .....                    | June 15/01            | 5:2.296           |                   |
| 2001 Tax Rate Schedule Amending By-law .....                   | May 30/01             | 5:2.298           |                   |
| 2002 Expenditure By-law Annual Budget .....                    | May 29/02             | 6:2.539           |                   |
| 2002 Tax Rate Schedule Amending By-law .....                   | May 29/02             | 6:2.541           |                   |
| 2003 Expenditure By-law Annual Budget .....                    | May 25/03             | 8:1.199           |                   |
| 2003 Tax Rate Schedule Amending By-law .....                   | May 25/03             | 8:1.201           |                   |
| 2004 Expenditure By-law Annual Budget .....                    | May 31/04             | 8:2.496           |                   |
| 2004 Tax Rate Schedule Amending By-law .....                   | May 31/04             | 8:2.498           |                   |
| Campbell Road Capital Expenditure By-law<br>No. 01-TX-01 ..... | May 5/01              | 5:2.300           |                   |
| Cougar Road Improvement<br>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           |                   |
| Old Ferry Wharf Road Waterworks<br>By-law No. 99-TX-04 .....   | Oct 17/99             | 4:2.312           |                   |
| Property Assessment Amendment<br>By-law 97-TX-05 .....         | Oct 31/97             | 2:2.754           |                   |
| Property Taxation Amendment<br>By-law 97-TX-04 .....           | Dec 19/97             | 2:2.757           |                   |

| Title   | Effective date | F. N. Gaz. | Amendments   |
|---|----------------|------------|--|
| <b>BRITISH COLUMBIA (continued)</b>               |                |            |  |
| <b>WESTBANK FIRST NATION (continued)</b>          |                |            |  |
| Property Taxation Amendment                       |                |            |  |
| By-law 99-TX-01 .....                             | June 23/99     | 3:2.434    |  |
| 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    | <b>repealed by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)</b>  |
| <b>Tsinstikeptum Indian Reserve No. 9 Capital</b> |                |            |  |
| Expenditure By-law No. 00-TX-06 .....             | Dec 21/00      | 5:2.309    |  |
| [Tsinstikeptum] I.R. #9 Pine Stadium              |                |            |  |
| Lighting Improvement Project Capital              |                |            |  |
| Expenditure By-law No. 04-TX-02 .....             | July 6/04      | 8:2.501    |  |
| [Tsinstikeptum] I.R. #9 Water Distribution        |                |            |  |
| System Capital Expenditure By-law                 |                |            |  |
| No. 02-TX-04 .....                                | Nov 30/02      | 7:1.326    |  |
| <b>Tsinstikeptum I.R. #10 Capital Expenditure</b> |                |            |  |
| By-law No. 00-TX-01 .....                         | May 7/00       | 4:2.341    | <b>repealed by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)</b> |

| Title  | Effective date | F. N. Gaz. | Amendments |
|--|----------------|------------|------------|
| <b>BRITISH COLUMBIA (continued)</b>  |                |            |            |
| <b>WESTBANK FIRST NATION (continued)</b>   |                |            |            |
| Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 .....  | Dec 21/00      | 5:2.311    |            |
| [Tsinstikeptum] I.R. #10 Highway 97 Infrastructure and Road Access Improvement Project Capital Expenditure By-law No. 03-TX-05 ..... | May 10/04      | 8:2.504    |            |
| [Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure By-law No. 03-TX-04 .....                                       | Nov 18/03      | 8:2.509    |            |
| [Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law No. 01-TX-02 .....                                      | May 5/01       | 5:2.305    |            |
| [Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure By-law No. 04-TX-01 .....                            | May 10/04      | 8:2.517    |            |
| <b>WHISPERING PINES/CLINTON INDIAN BAND</b>  |                |            |            |
| 1997 Rates By-law .....  | May 30/97      | 2:1.346    |            |
| 1998 Rates By-law .....  | June 18/98     | 2:2.760    |            |
| 1999 Rates By-law .....  | July 20/99     | 3:2.435    |            |
| 2001 Rates By-law .....  | Dec 19/01      | 6:2.543    |            |
| 2002 Rates By-law .....  | Oct 10/02      | 7:1.331    |            |
| 2003 Rates By-law .....  | Nov 18/03      | 8:2.522    |            |
| 2004 Rates By-law .....  | Aug 18/04      | 9:1.248    |            |

| <b>Title</b>  | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b> |
|---|-----------------------|-------------------|-------------------|
| <b>BRITISH COLUMBIA (continued)</b>                     |                       |                   |                   |
| <b>WHISPERING PINES/CLINTON INDIAN BAND (continued)</b> |                       |                   |                   |
| Property Tax Expenditure By-law 1996.....               | Feb 3/97              | 2:1.350           |                   |
| <b>WILLIAM LAKE INDIAN BAND</b>                         |                       |                   |                   |
| Property Assessment and Taxation By-law .....           | Apr 19/04             | 8:2.524           |                   |
| <b>YALE FIRST NATION No. 589</b>                        |                       |                   |                   |
| Financial Administration By-law .....                   | Jan 24/03             | 7:2.635           |                   |
| Property Assessment and Taxation By-law .....           | April 9/03            | 7:2.646           |                   |
| <b>YEKOOCHE FIRST NATION No. 728</b>                    |                       |                   |                   |
| Financial Administration By-law .....                   | Nov 27/02             | 7:2.697           |                   |
| Property Assessment and Taxation By-law .....           | Feb 25/03             | 7:2.708           |                   |
| <b>MANITOBA</b>   |                       |                   |                   |
| <b>MARCEL COLOMB FIRST NATION</b>                       |                       |                   |                   |
| Band Custom Election Code .....                         | Mar 12/99             | 3:2.437           |                   |
| <b>OPASKWAYAK CREE NATION</b>                           |                       |                   |                   |
| 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 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           |                   |

| <b>Title</b>  | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b> |
|---|-----------------------|-------------------|-------------------|
| <b>NEW BRUNSWICK</b>  |                       |                   |                   |
| <b>MIAWPUKEK FIRST NATION</b>   |                       |                   |                   |
| Telephone Companies Taxation By-law.....                                  | Feb 9/00              | 4:2.386           |                   |
| <b>RED BANK FIRST NATION</b>  |                       |                   |                   |
| Property Assessment and Taxation By-law.....                              | May 5/01              | 5:2.315           |                   |
| <b>NORTHWEST TERRITORIES</b>  |                       |                   |                   |
| <b>HAY RIVER DENE BAND RESERVE No. 1</b>                                  |                       |                   |                   |
| Business Licensing By-law .....   | Jan 13/00             | 4:2.390           |                   |
| <b>NOVA SCOTIA</b>  |                       |                   |                   |
| <b>ESKASONI BAND</b>  |                       |                   |                   |
| 2001 Taxation Rates By-law .....  | May 5/01              | 5:2.367           |                   |
| Property Assessment and Taxation By-law.....                              | June 9/98             | 3:1.108           |                   |
| <b>MEMBERTOU BAND</b>   |                       |                   |                   |
| Code No. 1997-1 Being a Code Respecting<br>the Regulation of Traffic..... | Feb 22/97             | 3:1.157           |                   |
| <b>MILLBROOK FIRST NATION</b>   |                       |                   |                   |
| 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           |                   |
| <b>PICTOU LANDING FIRST NATION</b>  |                       |                   |                   |
| Financial Administration By-law .....                                     | July 4/00             | 4:2.407           |                   |

| <b>Title</b>                                   | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b> |
|--|-----------------------|-------------------|-------------------|
| <b>ONTARIO</b>                                 |                       |                   |                   |
| CHIPPEWAS OF GEORGINA ISLAND FIRST NATION      |                       |                   |                   |
| Land Management Code .....                     | Jan 1/00              | 5:2.371           |                   |
| CHIPPEWAS OF KETTLE & STONY POINT FIRST NATION |                       |                   |                   |
| Financial Management By-law .....              | Nov 28/02             | 7:1.336           |                   |
| CHIPPEWAS OF MNIKANING FIRST NATION            |                       |                   |                   |
| Taxi and Limousine Licensing                   |                       |                   |                   |
| By-law No. 03-01 .....                         | Apr 21/04             | 8:2.580           |                   |
| DOKIS FIRST NATION                             |                       |                   |                   |
| Financial Administration By-law .....          | Mar 22/04             | 8:2.595           |                   |
| LAC LA CROIX FIRST NATION                      |                       |                   |                   |
| Telephone Companies Taxation By-law .....      | Dec 19/02             | 7:2.764           |                   |
| MICHIPICOTEN FIRST NATION                      |                       |                   |                   |
| Financial Administration By-law .....          | Nov 18/02             | 7:1.351           |                   |
| MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION     |                       |                   |                   |
| Land Management Code .....                     | Jan 1/00              | 5:2.390           |                   |
| NIPISSING FIRST NATION                         |                       |                   |                   |
| Telephone Companies Taxation By-law .....      | Jan 7/99              | 3:2.459           |                   |
| Telephone Companies Taxation                   |                       |                   |                   |
| Expenditure By-law .....                       | Feb 25/01             | 5:2.410           |                   |
| <b>QUEBEC</b>                                  |                       |                   |                   |
| 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           |                   |

| Title  | Effective date | F. N. Gaz. | Amendments |
|--|----------------|------------|------------|
| QUEBEC (continued)                           |                |            |            |
| INNU TAKUAIKAN UASHAI MAK MANI-UTENAM        |                |            |            |
| Règlement administratif sur les taux annuels | le 4 août 98   | 3:1.184    |            |
| de taxes foncières, numéro 2, 1998 .....     |                |            |            |
| Règlement administratif sur les taux         | le 31 mai 99   | 3:2.463    |            |
| de taxes foncières, numéro 1, 1999 .....     |                |            |            |
| Règlement administratif sur les taux         | le 31 mai 99   | 3:2.468    |            |
| de taxes foncières, numéro 2, 1999 .....     |                |            |            |
| Règlement sur les taux annuels de taxes      | le 5 déc 00    | 5:1.126    |            |
| foncières, numéro 2, 2000 .....              |                |            |            |
| Règlement sur les taux annuels de taxes      | le 12 juin 01  | 5:2.417    |            |
| foncières, numéro 2, 2001 .....              |                |            |            |
| Règlement sur les taux annuels de taxes      | le 26 mai 02   | 6:2.547    |            |
| foncières, numéro 2, 2002 .....              |                |            |            |
| Règlement sur les taux annuels de taxes      | le 27 avril 03 | 7:2.768    |            |
| foncières, numéro 2, 2003 .....              |                |            |            |
| Règlement sur les taux annuels de taxes      | le 22 mars 04  | 8:2.606    |            |
| foncières, numéro 2, 2004 .....              |                |            |            |
| NATION HURONNE-WENDAT                        |                |            |            |
| Règlement 2004-02 concernant les coûts de    | le 24 août 04  | 9:1.253    |            |
| certains services publics .....              |                |            |            |
| SASKATCHEWAN                                 |                |            |            |
| CARRY THE KETTLE FIRST NATION                |                |            |            |
| 2003 Tax Rates By-law .....                  | July 14/03     | 8:1.206    |            |
| 2004 Tax Rates By-law .....                  | Aug 28/04      | 9:1.256    |            |



| <b>Title</b>                                     | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b>  |
|--|-----------------------|-------------------|--|
| <b>SASKATCHEWAN (continued)</b>                  |                       |                   |  |
| <b>CARRY THE KETTLE FIRST NATION (continued)</b> |                       |                   |  |
| Property Assessment and Taxation By-law .....    | June 1/03             | 7:2.771           |  |
| Property Tax Expenditure By-law .....            | Feb 24/04             | 8:2.609           |  |
| <b>FLYING DUST FIRST NATION</b>                  |                       |                   |  |
| Business Licensing By-law No. 1, 2003 .....      | May 3/04              | 8:2.616           |  |
| <b>LITTLE PINE FIRST NATION</b>                  |                       |                   |  |
| Government Act .....                             | June 18/01            | 6:1.175           |  |
| <b>MUSKODAY FIRST NATION</b>                     |                       |                   |  |
| Land Code .....                                  | Jan 1/00              | 5:2.420           |  |
| <b>OCEAN MAN FIRST NATION</b>                    |                       |                   |  |
| 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           |  |
| <b>Property Assessment and Taxation</b>          |                       |                   |  |
| Amending By-law, 2001-02.....                    | Oct 1/01              | 6:1.189           | ss.11(3), 12, 13(1), 19, 24, 26 by<br>Property Assessment and Taxation<br>Amending By-law, 2001-03 (6:1.191) |
| <b>Property Assessment and Taxation</b>          |                       |                   |  |
| Amending By-law, 2001-03.....                    | Nov 20/01             | 6:1.191           | s.32(4) by Property Assessment and<br>Taxation Amending By-law, 2001-02<br>(6:1.189)                         |
| Property Assessment and Taxation By-law .....    | Jan 28/00             | 4:2.418           |  |

| <b>Title</b>   | <b>Effective date</b> | <b>F. N. Gaz.</b> | <b>Amendments</b>   |
|--|-----------------------|-------------------|---|
| <b>SASKATCHEWAN (continued)</b>                            |                       |                   |   |
| <b>OCEAN MAN FIRST NATION (continued)</b>                  |                       |                   |   |
| 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) |
| <b>WHITE BEAR FIRST NATIONS</b>                            |                       |                   |   |
| 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           |   |
| Financial Administration By-law .....                      | May 29/03             | 8:1.212           |   |
| Property Assessment and Taxation<br>By-law Amendment ..... | Dec 3/98              | 3:1.187           |   |
| Property Tax Expenditure By-law .....                      | Sept 3/99             | 4:1.55            |   |
| <b>WHITECAP DAKOTA/SIOUX FIRST NATION</b>                  |                       |                   |   |
| 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           |   |
| Property Assessment and Taxation By-law .....              | Nov 3/01              | 6:1.194           |   |