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Indian Taxation Advisory Board
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Native Law Centre
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First Nations Tax Commission
2nd floor, 160 George Street
Ottawa, Ontario K1N 9M2

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) 966-6196

Fax: (306) 966-6207

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

E-mail: nlc.publications@usask.ca

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WAIVER NOTICE

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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. *Chawathil First Nation Tax Rates By-law 2006*, F.N. Gaz. 2007.11:1.9.

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.

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**O'CHIESE FIRST NATION
2006 TAX RATES BY-LAW**

[Effective November 16, 2006]

WHEREAS the Chief and Council have been elected and as such empowered by the membership of this Nation to provide Governance over the lands and People of the O'Chiese First Nation Indian Reserve #203 through the provision of Peace, Order and Good Government in the best interests of all Band Members;

WHEREAS the Chief and Council of the O'Chiese First Nation have come together at a duly convened, regularly scheduled Band Council Meeting;

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 O'Chiese First Nation enacted the *O'Chiese Property Assessment and Taxation By-law* on October 5, 1998;

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 *O'Chiese First Nation 2006 Tax Rates By-law*.

2. Pursuant to section 11 of the *O'Chiese Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be:

- (a) for non-residential property 1.50%
- (b) for machinery and equipment 0.80%

Date of duly convened meeting: 01-08-2006.

All books and records will be maintained in accordance with standard acceptable accounting practices. Band accounts, books and records shall be open and available at reasonable times to all interested parties. The O'Chiese First Nation shall cause to be completed an annual audit to be conducted by an independent accredited financial institution and such shall be completed not later than 121 days, following each fiscal year end.

Quorum 4.

[Darren Whitford]

Chief Darren Whitford

[Cedric Whitford]

Councillor Cedric Whitford

[Roy Bremner]

Councillor Roy Bremner

[Martin Ironbow]

Councillor Landi Cunningham

Councillor Martin Ironbow

Councillor Robert Strawberry

Councillor Barry Saulteaux

**STONEY FIRST NATION
2006 TAX RATES BY-LAW**

[Effective August 1, 2006]

DO HEREBY RESOLVE:

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bears paw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 6th day of April, 2006; and

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 Stoney First Nation enacted the *Stoney Property Tax By-law* on July 9, 1992;

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 *Stoney First Nation 2006 Tax Rates By-law*.

2. Pursuant to section 11 of the *Stoney Property Tax By-law*, the rate of tax applied against the assessed value of property shall be:

- | | |
|---------------------------------|-------|
| (a) for non residential | 1.38% |
| (b) for machinery and equipment | 0.68% |

Proper books and records will be kept in accordance with generally accepted accounting principles and will be open to Department staff at all reasonable times for review.

Explanation of these funds will be reflected in our audited statement due no later than July 31, 2007.

Nine (9)

[Darcy Dixon]

Chief Darcy Dixon

[Bruce LaBelle]

Chief Bruce LaBelle

[Tom Dixon]

Councillor Tom Dixon

Councillor Robert Crawler

Councillor Homer Holloway

Councillor Keith Lefthand

[Clifford Poucette]

Councillor Clifford Poucette

Councillor Clifford Powderface

[Ernest Wesley]

Chief Ernest Wesley

[Henry Holloway]

Councillor Henry Holloway

[Rod Hunter]

Councillor Rod Hunter

Councillor Tater House

[Charles Mark]

Councillor Charles Mark

Councillor Gordon Wildman

[Rufus Twoyoungmen]

Councillor Rufus Twoyoungmen

**AKISQNUK FIRST NATION
RATES BY-LAW 2006
BY-LAW NO. 2006-TX5**

[Effective December 7, 2006]

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 Akisqnuk First Nation enacted a *Taxation and Assessment By-law* on March 9, 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 *Akisqnuk First Nation Rates By-law 2006*.

2. Pursuant to section 24 of the *Akisqnuk First Nation 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 *2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Akisqnuk First Nation at a duly convened meeting held on the 2nd day of May, 2006.

[Wilf Teneese]

Chief Wilf Teneese

[Jason Nicholas]

Councillor Jason Nicholas

[Beatrice Stevens]

Councillor Beatrice Stevens

Councillor Lorne Shovar

Councillor Samantha Sam

SCHEDULE "A"

The Council of the Akisqnuq First Nation hereby adopt the following taxation rates for the 2006 taxation year for the following classes of property:

Classes of Property	Tax Rate
1. Residential	6.9
2. Utility	29.8
3. Unmanaged Forests	0.00
4. Major Industry	0.00
5. Light Industry	0.00
6. Business and Other	28.2
7. Managed Forests	0.00
8. Recreational/Non-Profit	0.00
9. Farm	0.00
10. Railroad	0.00

**CAMPBELL RIVER FIRST NATION
2006 RATES BY-LAW
BY-LAW NO. 5**

[Effective August 4, 2006]

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

AND WHEREAS the Council of the Campbell River First Nation (also known as the Campbell River First Nation) enacted the *Campbell River First Nation Property Assessment and Taxation By-law* on June 11, 2002;

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

1. This by-law may be cited for all purposes as the *Campbell River First Nation 2006 Rates By-law*.

2. Pursuant to Section 11 of the *Campbell River First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 16th day of May, 2006.

[Dean Drake]

Councillor Dean Drake

[Tony Roberts Jr.]

Councillor Tony Roberts Jr.

[John Henderson]

Councillor John Henderson

SCHEDULE "A"

The Council of the Campbell River First Nation hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>Campbell River First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	8.631
Class 2 - Utilities	36.582
Class 3 - Unmanaged Forest Land	20.753
Class 4 - Major Industry	73.795
Class 5 - Light Industry	28.362
Class 6 - Business and Other	27.803
Class 7 - Managed Forest Land	21.992
Class 8 - Recreation/Non-Profit Organization	10.165
Class 9 - Farm	12.273

Note: Number and types of property classes may vary across jurisdictions.

**CHAWATHIL FIRST NATIONS
TAX RATES BY-LAW 2006
BY-LAW NO. 2006-T01**

[Effective August 1, 2006]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act* 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 Chawathil First Nation, (also known as the Hope Indian Band) enacted the *Chawathil First Nation Property Assessment and Taxation By-law* on December 20, 1994 which includes the power to assess and levy property tax on railway right of way of the Canadian Pacific Railway Company pursuant to Regulations amending the *Property Assessment and Taxation (Railway Right-of-Way) Regulations SOR/2001-493*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and the *Regulations SOR/2001-493* for the purpose of establishing annual rates of taxation of the Right-of-Way of the Canadian Pacific Railway Company.

1. This by-law may be cited for all purposes as the *Chawathil First Nations Tax Rates By-law 2006*.

2. The tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of this By-law.

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held on the day of June 26, 2006.

[Ronald G. John]

Chief Ronald G. John

[Ruth E. Peters]

Vice-Chief Ruth E. Peters

[Peter D. John]

Councillor Peter D. John

[Tim O. Peters]

Councillor Tim O. Peters

[Monica S. Florence]

Councillor Monica S. Florence

SCHEDULE "A"

The Council of the Chawathil First Nation hereby adopts the following taxation rate for the 2006 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and section 152 and 156 of the <i>Chawathil First Nations Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Chawathil First Nation Property Assessment and Taxation By-law</i> .
Class 10 - Railway Right of Way	0.0411733
Class 2 - Utilities	0.0673810
Class 6 - Business and Other	0.0275140

**COLDWATER INDIAN BAND
2006 TAX RATES BY-LAW**

[Effective August 1, 2006]

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

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

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

1. This by-law may be cited for all purposes as the *Coldwater Indian Band 2006 Tax Rates By-law*.

2. Pursuant to Section 11 of the *Coldwater Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2006 Tax Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Coldwater Indian Band Council at a duly convened meeting held on the 23 day of June, 2006.

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

[Harold Aljam]
Chief Harold Aljam

Councillor Felix Andrew

[Jerry Voght]
Councillor Jerry Voght

Councillor Laura Antoine

[Dennis Saddleman]
Councillor Dennis Saddleman

Councillor Lucille Henry

[Matilda Katona]
Councillor Matilda Katona

[Melvina Rosena Spahan]
Councillor Melvina Rosena Spahan

SCHEDULE "A"

The Council of the Coldwater Indian Band hereby adopts the following taxation rates for the 2006 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 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 Part V of the <i>Coldwater Indian Band Property Assessment and Taxation By-law</i> .
Property Class	Tax Rate
Class 1 - Residential	7.3007
Class 2 - Utilites	28.0960
Class 4 - Major Industry	25.8313
Class 5 - Light Industry	21.3815
Class 6 - Business/Other	19.0575
Class 7 - Managed Forest	10.1997
Class 8 - Recreational/Non-Profit Organization	7.9278
Class 9 - Farm	9.8278

**COOK'S FERRY INDIAN BAND
RATES BY-LAW 2006
BY-LAW NO. 2006-TX01**

[Effective December 7, 2006]

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 the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Cook's Ferry Indian Band enacted the *Cook's Ferry Indian Band Taxation By-law* and the *Cook's Ferry Indian Band Assessment By-law* on June 23, 1993;

NOW BE IT HEREBY RESOLVED that pursuant to Section 24 of the *Cook's Ferry Indian Band Taxation By-law*:

1. The rates for each class of property shall be in accordance with Schedule "A" which is attached and forms part of the *2006 Rates By-law*.

2. The rate for Class 10 as set out in Schedule "A", is established pursuant to the *Property Assessment and Taxation Railway Right-of-Way Regulations*, SOR/2001-493.

3. This by-law may be cited for all purposes as the *Cook's Ferry Indian Band Rates By-law 2006*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Cook's Ferry Indian Band at a duly convened meeting held on the 5th day of October, 2006.

[David Walkem]

Chief David Walkem

[Pearl Hewitt]

Councillor Pearl Hewitt

[Brian Yamelst]

Councillor Brian Yamelst

[David Anderson, Sr.]

Councillor David Anderson, Sr.

SCHEDULE "A"

The Council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 24 of the <i>Cook's Ferry Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with the <i>Cook's Ferry Indian Band Property Assessment By-law</i> .
Class 1 - Residential	8.1304
Class 2 - Utilities	27.4279
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	25.1823
Class 5 - Light Industry	20.7325
Class 6 - Business and Other	18.5898
Class 7 - Managed Forest Land	9.6270
Class 8 - Recreation/Non-Profit Organization	7.7369
Class 9 - Farm	9.6369
Class 10 - Railway Right-of-Way	20.4149

COWICHAN INDIAN BAND
A BY-LAW TO FIX TAX RATE FOR THE YEAR 2006

[Effective May 31, 2006]

WHEREAS:

A. The *Cowichan Indian Band Property Assessment and Taxation By-law* was enacted pursuant to Subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*) including rights to occupy, possess or use land in the “reserve”.

NOW BE IT HEREBY RESOLVED THAT the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Subsection 83(1) thereof, for the purpose of fixing a tax rate for the year 2006.

SHORT TITLE

1. This by-law may be cited for all purposes as the *Cowichan Indian Band By-law to Fix Tax Rate for the Year 2006*.

TAX RATES

2. The following rates are hereby imposed and levied for the Calendar Year 2006 on the assessed value of land and improvements by property class.

Property Class		Tax Rate Percentage
(a) Residential	(1)	<u>1.00%</u> per thousand
Utilities	(2)	<u>4.2%</u> per thousand
Light Industry	(5)	<u>2.54%</u> per thousand
Business and Others	(6)	<u>2.54%</u> per thousand
Farm	(9)	<u>1.00%</u> per thousand

PLACE OF TAX PAYMENTS

3. The taxes as levied shall be payable at the office of the Tax Collector at the Cowichan Band Office, 5760 Allenby Road, Duncan, BC. Mailing address: Cowichan Tribes, 5760 Allenby Road, Duncan, BC V9L 5J1.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this [11th] day of [April], 2006.

A quorum of Council consists of five (5) Band Councillors.

Moved By: _____ Seconded By: _____

[Richard Harvey Alphonse]

Chief

[Dora Wilson]

Councillor

[Albie Charlie]

Councillor

[Arvid Charlie]

Councillor

[Calvin Swustus]

Councillor

[Cindy Paige]

Councillor

[Andy Canute]

Councillor

[Ed Elliott, Sr.]

Councillor

[Philomena Alphonse]

Councillor

[Lloyd Bob, Sr.]

Councillor

[E. Wesley Modeste]

Councillor

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

[Effective September 19, 2006]

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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 Kitamaat Indian Band, also known as the Haisla 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 Kitamaat Indian Band at a duly convened meeting, enacts the following By-law.

SHORT TITLE

1. This By-law may be cited as the *Haisla Nation 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 Kitamaat Indian Band, also known as the Haisla 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 Kitamaat Indian Band (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 that 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 Kitamaat Indian Band as appointed by Chief and Council;

“Reserve” means Kitamaat Indian Reserve(s), number(s) IR1, IR2, IR3, IR4, IR5, IR6, IR7, IR8, IR10, IR11, IR12, IR13, IR14, IR15, IR16, IR17, IR18, IR99 as defined in Subsection 2(1) of the Act and any land held as a special Reserve for the use and benefit of the Kitamaat Indian Band 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 Kitamaat Indian Band;

“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 or a treatment centre, not operated for profit, 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 May 30 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.

(2) 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.

(3) 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.

(4) 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 July 2 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 January 31 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 January 31 following the valuation date; and
- (b) the permitted use of the property and all other interests in land were the same as on January 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 BC Assessment Act 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 that 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 by January 1 of the taxation year, and by 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 Kitamaat Indian Band Office by any person during regular business hours.

24. The Tax Administrator or the assessor shall on or before January 1 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 June 30 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, and 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 Kitamaat Indian Band 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 33.

(2) Chief and Council shall maintain a list of substitute members of the Assessment Review Committee, and 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, and 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 fifty dollars (\$50.00) per hour 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 that 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; and
- (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 that 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 that 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; and

(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 (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 July 2 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 2 of the year they are first levied, the unpaid portion shall accrue interest at two percent (2%) 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; and
- (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, and 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, and 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 (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 (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, shall register such certification in either register, and 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(1) Except for tax proceedings postponed pursuant to Section 60.1, 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 (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 (2), the Tax Administrator shall request authorization from Council to commence enforcement proceedings against the tax debtors, and 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 postpone taking enforcement proceedings for a specified period, or reduce or remit the taxes where

Council determines that full payment would result in undue hardship to the tax debtor, or 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 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 that are seized, and 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) that are located on Reserve shall be removed therefrom, and any such removal shall be considered a trespass, and 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, and 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 Section 60.1 has expired, Council may authorize the Tax Administrator to proceed by way of sale of improvements or proprietary interest, and 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 Section 60.1, 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, and 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 that 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, and 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, and 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 Section 60.1 has expired, Council may authorize the Tax Administrator to proceed by way of cancellation of the interest, and 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 Section 60.1, Council may direct the Tax Administrator to cancel the lease, licence or permit to occupy the interest in land, and 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 that 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 that 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.(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 Section 60.1, 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.

(2) 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 (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.

69.(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.

70.(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

71.(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.

72. 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.

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

74. 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.

75. 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.

76. 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.

77. 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.

78. Headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

79. 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 [25th] day of [July] , 2006.

A quorum of Council consists of 6 members of Council.

[Steve Wilson]
Steve Wilson

[Murray Grant]
Murray Grant

[Crystal Ross]
Crystal Ross

[resigned]
Nina Shaw

[Ellis Ross]
Ellis Ross

[Ken Hall]
Ken Hall

Kay Grant

[Godfrey Grant, Jr.]
Godfrey Grant, Jr.

Kevin Stewart

[Rod Bolton]
Rod Bolton

[Alex Grant]
Alex Grant

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____
(Description of interest in land)

PURSUANT to Section 13 of the _____ *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; and
- (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 that 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 that 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.

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 assesment, 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 _____ *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 _____ Indian Band.

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 _____ *First Nation Property Assessment and Taxation By-law*, I, _____, Tax Administrator of the _____ Indian Band, 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 _____ Band 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 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 that 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 _____ *First Nation Property Assessment and Taxation By-law* contains detailed procedures allowing for the enforcement and collection of a tax debt that 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 _____ *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 that 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 _____ *First Nation Property Assessment and Taxation By-law*, seizing by distress the property described as follows:

(A general description of the property that 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 Subsection 62(1) of the _____ *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 _____ 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 _____ (Taxation 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 _____ *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 interest in land)

(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 _____ Indian Band 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 that 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 that 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 _____ Indian Band, 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 that 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)

_____, Tax Administrator for the _____
Indian Band, hereby certify that the above-mentioned interest in land on the _____
_____ Reserve, has been cancelled or terminated pursuant to Subsection
64(3) of the _____ *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 _____ *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 that 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 _____ Band. 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 that 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 _____
_____ Indian Band, hereby certify that resulting from the failure of _____
_____ (Tax Debtor) to pay the outstanding tax debt owing on the
above-mentioned interest in land in the _____ Reserve,
such interest has been forfeited to the _____ Indian Band
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), and show cause as to why the services should not be discontinued.

DATED AT _____ this _____ day of _____, 20____.

Tax Administrator

**KAMLOOPS INDIAN BAND
2006 BUDGET BY-LAW
BY-LAW NO. 2006-01**

[Effective May 18, 2006]

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 *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 taxation year 2006 pursuant to Section 83 of the *Indian Act* as follows:

Region 1	General KIB	Schedule "A"
Region 2	G&M and Leonard Estates	Schedule "B"
Region 3	Silver Sage	Schedule "C"
Region 4	Paul Lake	Schedule "D"
Region 5	Seven Mile	Schedule "E"

HEREBY AUTHORIZED ON BEHALF of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the 25th day of April, 2006.

Chief

[George Casimir]
Councillor

[Vicki Manuel]
Councillor

[Harry Paul, Jr.]
Councillor

[Fred Seymour]
Councillor

[Richard Jules]
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: [6] .

SCHEDULE "A"

Region 1
KIB General

2006 Annual Property Tax Budget

Total Tax Revenue:	\$1,236,019.09
Animal Control	\$60.00
Building Permits	\$22,000.00
Business Licenses	\$48,000.00
EA Admin Fee	\$11,000.00
Tax Search	\$2,800.00
Forced Minimum Class 1	\$731.89
Forced Minimum Class 2	\$257.07
Penalties & Interest	\$5,900.00
Tfr – Fr G&M & Leonard	\$14942.80
Tfr – Fr Paul Lake	\$44,059.98
Tfr – Fr Silver Sage	\$9,599.59
Tfr – Fr Sun Rivers	\$343,953.72
Tfr – Fr CWAH/7-Mile	\$22,017.30
Total Revenue:	\$1,761,341.44
General Government Services	\$1,287,495.72
Protective Services	\$88,417.00
Transportation Services	\$258,066.48
Recreational and Cultural Services	\$15,500.00
Community Development Services	\$49,500.00
Environmental Health Services	\$11,000.00
Fiscal Services	\$2,963.78
Other Expenditures	\$31,713.00
Taxes for Other Governments	\$16,685.46
Total Expenditures	\$1,761,341.44

SCHEDULE "B"

Region 2

G&M/Leonard Estates

2006 Annual Property Tax Budget

Total Tax Revenue:	\$63,690.15
Penalties	\$760.00
Forced Minimums	\$7,259.31
Total Revenues	\$71,709.46
General Government Services	\$22,113.75
Protective Services	\$17,821.00
Fiscal Services	\$14,645.62
Other Expenditures	\$16,473.11
Taxes for Other Governments	\$655.98
Total Expenditures	\$71,709.46

SCHEDULE "C"

Region 3
Silver Sage

2006 Annual Property Tax Budget

Total Tax Revenue:	\$20,142.29
Penalties	\$35.00
Forced Minimum	\$8,348.33
Total Revenues	\$28,525.62
General Government Services	\$12,452.15
Protective Services	\$4,238.00
Fiscal Services	\$4,894.07
Other Expenditures	\$6,734.00
Taxes for Other Governments	\$207.40
Total Expenditures	\$28,525.62

SCHEDULE "D"

Region 4
Paul Lake

2006 Annual Property Tax Budget

Total Tax Revenue:	\$109,592.90
Penalties	\$125.00
Forced Minimum	\$209.09
Total Revenues	\$109,926.99
General Government Services	\$55,052.68
Fiscal Services	\$30,782.72
Other Expenditures	\$22,973.88
Taxes for Other Governments	\$1,117.71
Total Expenditures	\$109,926.99

SCHEDULE "E"

Region 5
Seven Mile

2006 Annual Property Tax Budget

Total Tax Revenue:	\$39,072.32
Total Revenues	\$39,072.32
General Government Services	\$25,924.53
Protective Services	\$1,733.00
Other Expenditures	\$10,764.42
Taxes for Other Governments	\$650.37
Total Expenditures	\$39,072.32

**KAMLOOPS INDIAN BAND
2006 PROPERTY RATES BY-LAW
BY-LAW NO. 2006-02**

[Effective May 18, 2006]

WHEREAS:

In 1990, the *Kamloops Indian Band Assessment and Taxation By-laws* were passed pursuant to section 83 of the *Indian Act*.

AND WHEREAS:

The Kamloops Indian Band repealed and replaced the *1990 Assessment and Taxation By-laws*, and all amendments thereto, by the enactment of the *Property Assessment By-law No. 2005-04*; and the *Property Taxation By-law No. 2005-05*.

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 *Property Rates By-law 2006*.

2. And, 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	General KIB	Schedule "A"
Region 2	G&M and Leonard Estates	Schedule "B"
Region 3	Silver Sage	Schedule "C"
Region 4	Paul Lake	Schedule "D"
Region 5	Seven Mile	Schedule "E"

HEREBY AUTHORIZED ON BEHALF of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the [25th] day of April, 2006.

Chief

[George Casimir]

Councillor

[Vicki Manuel]

Councillor

[Harry Paul, Jr.]

Councillor

[Connie Leonard]

Councillor

[Richard Jules]

Councillor

[Fred Seymour]

Councillor

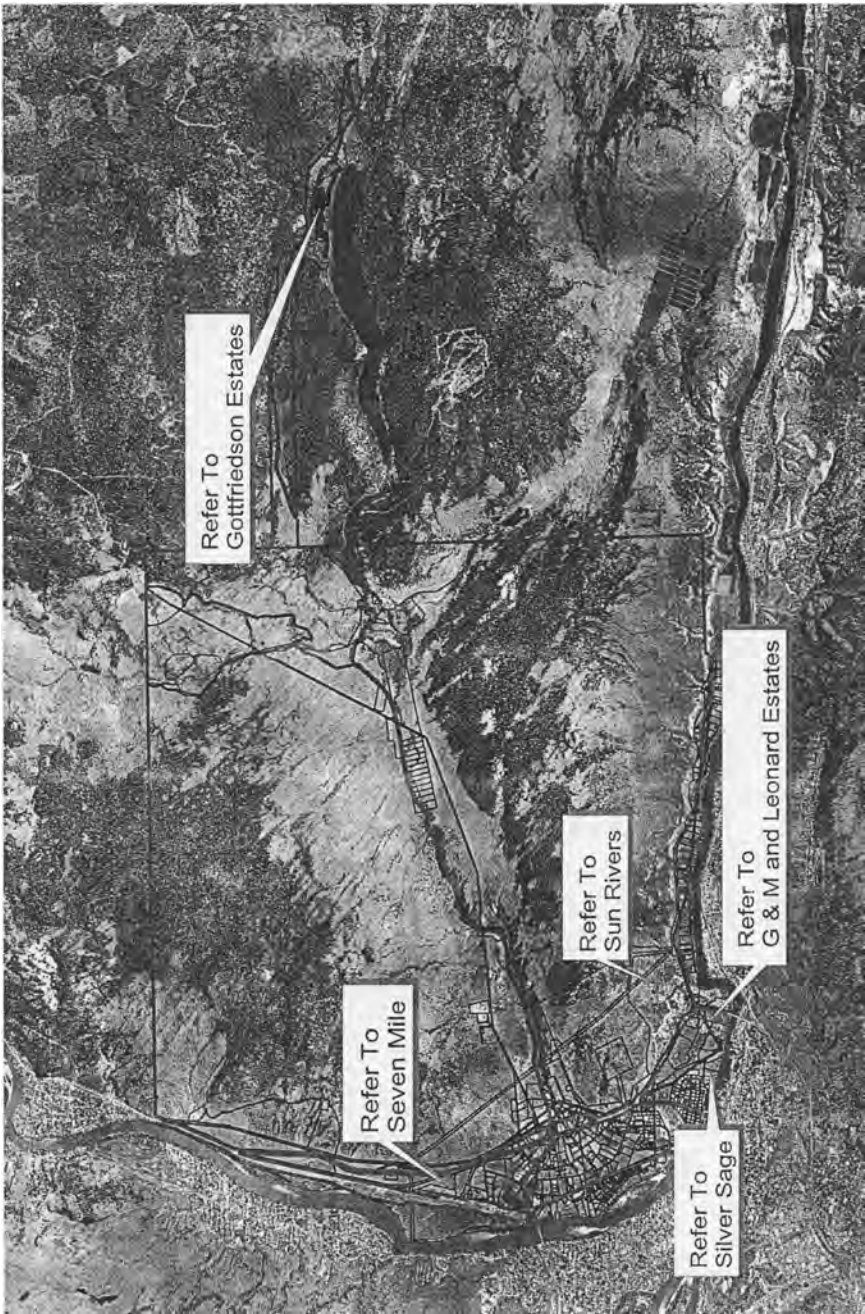
[Evelyn Camille]

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, KIB General



SCHEDULE "A"

Region 1

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	8.29205
Class 2 Utilities	28.24792
Class 3 Unmanaged Forest Land	0.00000
Class 4 Major Industry	0.00000
Class 5 Light Industry	21.59976
Class 6 Business and Other	19.74047
Class 7 Managed Forest Land	0.00000
Class 8 Recreational Property/Non-Profit Organization	9.69653
Class 9 Farm	0.00000

SCHEDULE "B" – Region 2, G&M and Leonard Estates



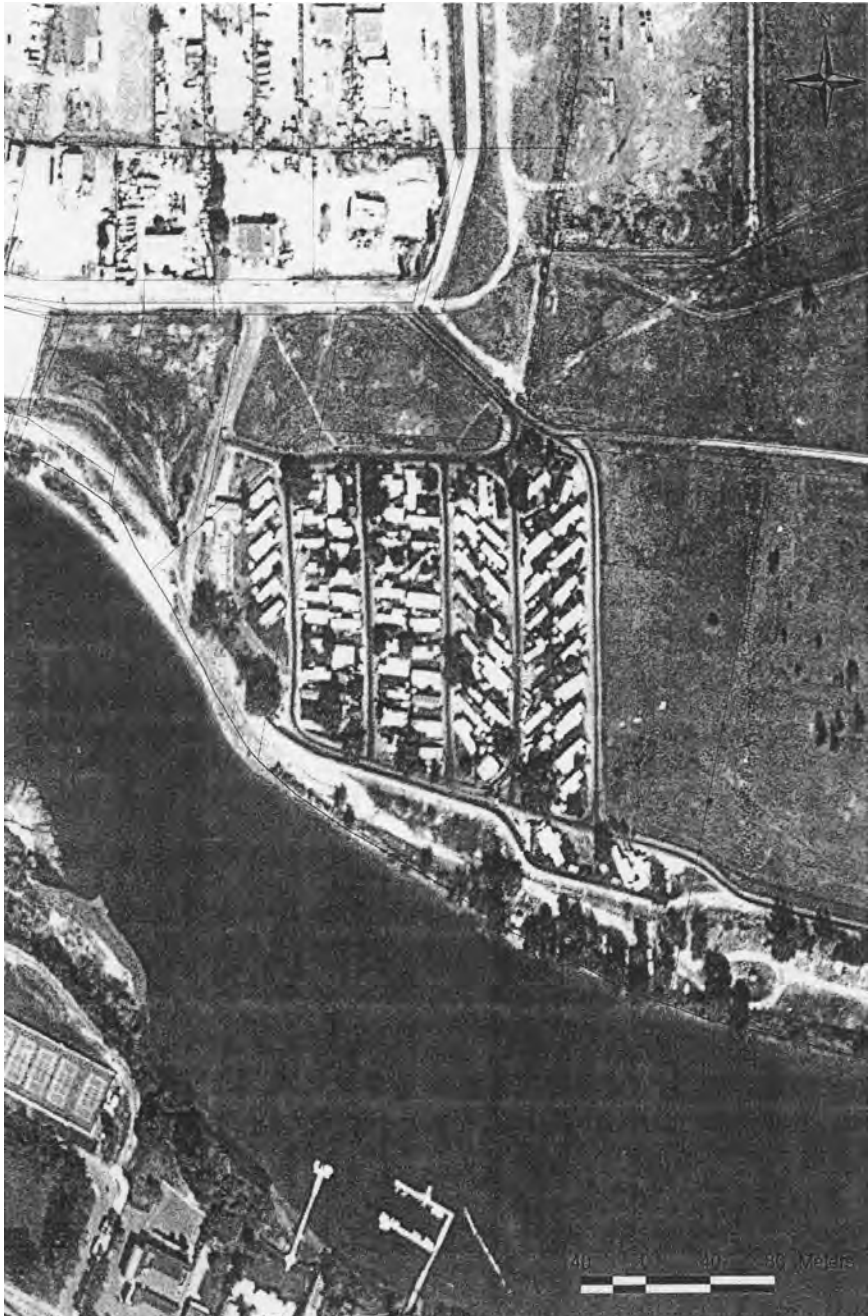
SCHEDULE "B"

Region 2

G&M and Leonard Estates

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	7.92265
Class 2 Utilities	0.00000
Class 3 Unmanaged Forest Land	0.00000
Class 4 Major Industry	0.00000
Class 5 Light Industry	0.00000
Class 6 Business and Other	0.00000
Class 7 Managed Forest Land	0.00000
Class 8 Recreational Property/Non-Profit Organization	0.00000
Class 9 Farm	0.00000

SCHEDULE "C" – Region 3, Silver Sage

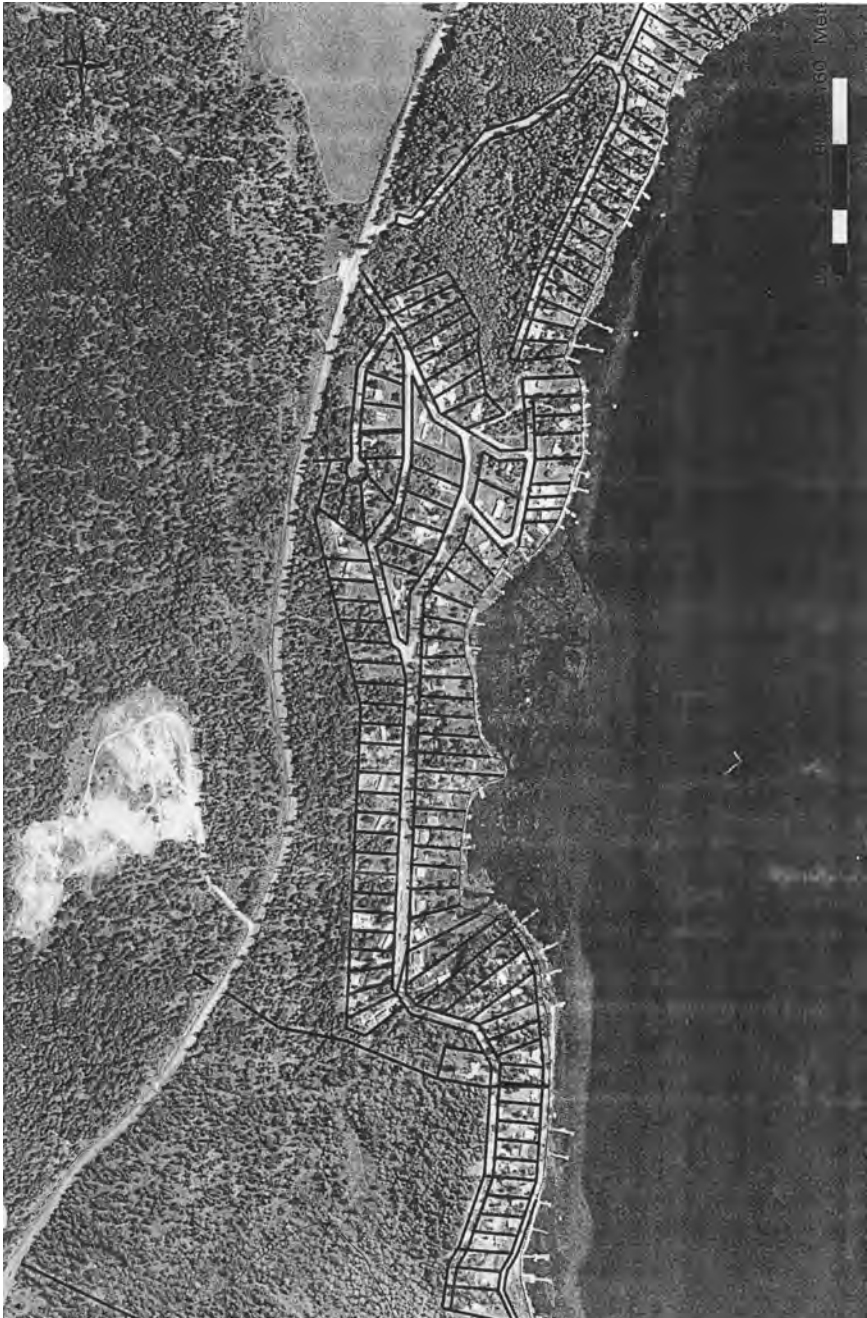


SCHEDULE "C"

Region 3
Silver Sage

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	7.92473
Class 2 Utilities	0.00000
Class 3 Unmanaged Forest Land	0.00000
Class 4 Major Industry	0.00000
Class 5 Light Industry	0.00000
Class 6 Business and Other	0.00000
Class 7 Managed Forest Land	0.00000
Class 8 Recreational Property/Non-Profit Organization	0.00000
Class 9 Farm	0.00000

SCHEDULE "D" – Region 4, Paul Lake

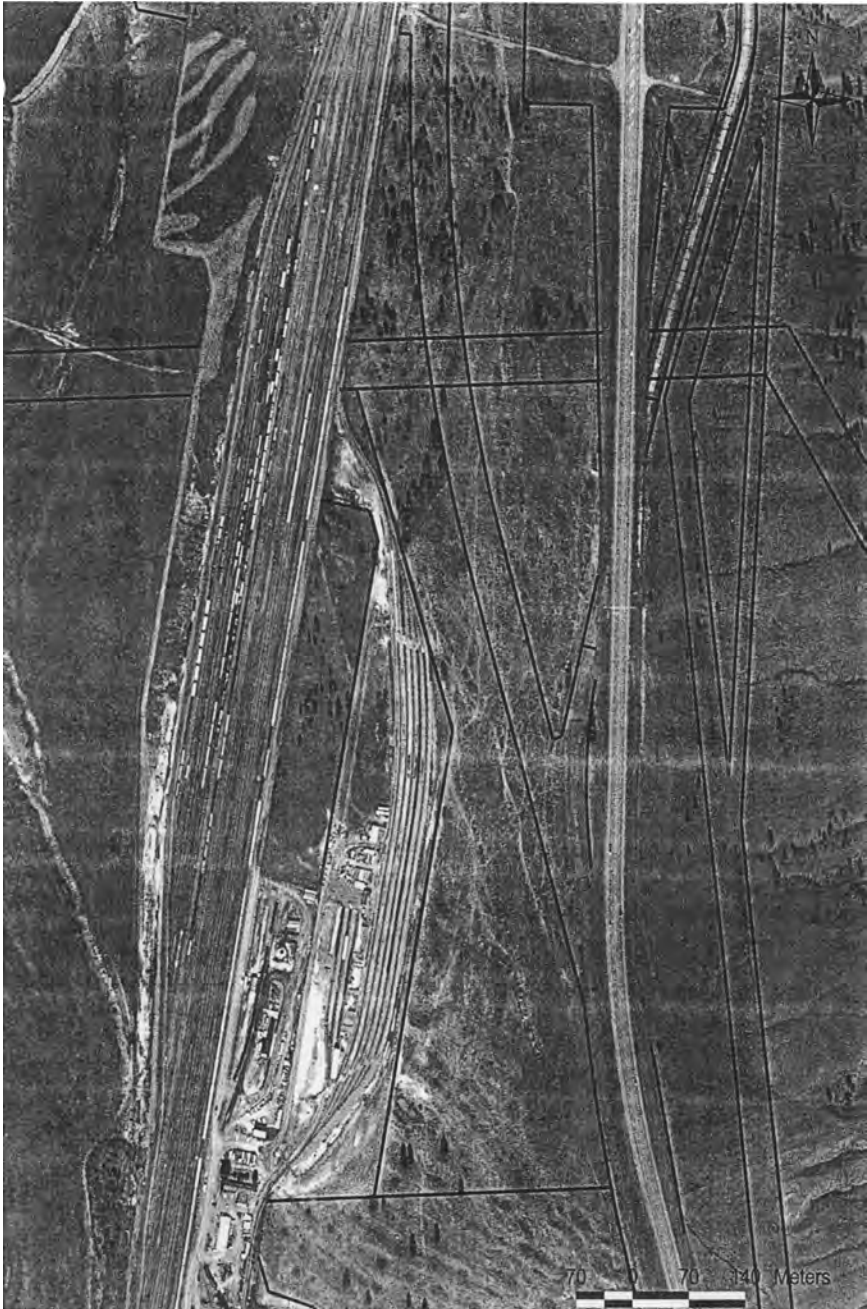


SCHEDULE "D"

Region 4
Paul Lake

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	8.00100
Class 2 Utilities	0.00000
Class 3 Unmanaged Forest Land	0.00000
Class 4 Major Industry	0.00000
Class 5 Light Industry	0.00000
Class 6 Business and Other	0.00000
Class 7 Managed Forest Land	0.00000
Class 8 Recreational Property/Non-Profit Organization	0.00000
Class 9 Farm	0.00000

SCHEDULE "E" – Region 5, Seven Mile



SCHEDULE "E"

Region 5
Seven Mile

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	7.62000
Class 2 Utilities	27.44005
Class 3 Unmanaged Forest Land	0.00000
Class 4 Major Industry	0.00000
Class 5 Light Industry	0.00000
Class 6 Business and Other	19.35166
Class 7 Managed Forest Land	0.00000
Class 8 Recreational Property/Non-Profit Organization	0.00000
Class 9 Farm	0.00000

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: 8 .

SCHEDULE "A"

Region 6
Sun Rivers

2006 Simplified Property Tax Budget for Sun Rivers

Total Property Tax Revenue	\$774,893.70
Total Non-Property Tax Revenue	\$2,927.65
<u>TOTAL PROPERTY TAX RELATED REVENUE</u>	<u>\$777,821.35</u>
Expenitures	
General Government Services	\$361,006.93
Protective Services	\$113,253.00
Environmental Health Services	\$10,000.00
Fiscal Services	\$87,845.31
Other Expenditures	\$200,101.75
Taxes for Other Governments	\$5,614.36
2006 Property Tax Budget Total	\$777,821.35

KAMLOOPS INDIAN BAND
2006 SUN RIVERS PROPERTY RATES BY-LAW
BY-LAW NO. 2006-04

[Effective May 31, 2006]

WHEREAS:

In 1990, the *Kamloops Indian Band Assessment and Taxation By-laws* were passed pursuant to section 83 of the *Indian Act*.

AND WHEREAS:

The Kamloops Indian Band repealed and replaced the *1990 Assessment and Taxation By-laws*, and all amendments thereto, by the enactment of the *Property Assessment By-law No. 2005-04*; and the *Property Taxation By-law No. 2005-05*.

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 *Sun Rivers Property Rates By-law 2006*.

2. And, 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 6 Sun Rivers

Schedule "A"

HEREBY AUTHORIZED ON BEHALF of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the 16th day of May, 2006.

[Shane Gottfriedson]

Chief

[Fred Seymour]

Councillor

[Vicki Manuel]

Councillor

[Richard Jules]

Councillor

[Connie Leonard]

Councillor

[Evelyn Camille]

Councillor

[George Casimir]

Councillor

[Harry Paul, Jr.]

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: 8 .

SCHEDULE "A"

Region 6

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	11.4133
Class 2 Utilities	0.00000
Class 3 Unmanaged Forest Land	0.00000
Class 4 Major Industry	0.00000
Class 5 Light Industry	0.00000
Class 6 Business and Other	31.0063
Class 7 Managed Forest Land	0.00000
Class 8 Recreational Property/Non-Profit Organization	14.6945
Class 9 Farm	0.00000

SCHEDULE "A" – Region 6 Sun Rivers



KANAKA BAR INDIAN BAND
RATES BY-LAW 2006

[Effective December 11, 2006]

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 Kanaka Bar Indian Band enacted the *Kanaka Bar Indian Band Taxation and Assessment Amending By-law* on April 7, 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 *Kanaka Bar Indian Band 2006 Rates By-law*.

2. Pursuant to Section 24(5) of the *Kanaka Bar 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 *2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 14th day of August, 2006.

A quorum for the Kanaka Bar Indian Band Council is two (2).

[James Frank]

Chief James Frank

[Evelyn Michell]

Councillor Evelyn Michell

SCHEDULE "A"

Kanaka Bar Indian Band

Prescribed Tax Rates

For the Taxation Year 2006

The Council of the Kanaka Bar Indian Band hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property.

Class of Property	Tax Rate
Class 10 - Railway Right-of-Way	20.41486

* 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.

**KWANTLEN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION
RATES BY-LAW NO. 2006**

[Effective October 10, 2006]

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 Kwantlen First Nation enacted the *Kwantlen First Nation Property Assessment and Taxation By-law* on July 26, 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 *Kwantlen First Nation 2006 Rates By-law*.

2. Pursuant to Section IV of the *Kwantlen First Nation Property Assessment and Taxation By-law*, there are hereby established, imposed and levied for the taxation year 2006 the tax rates for each class of property within each separate taxation district as set out in columns 2, 3 and 4 of Schedule "A".

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 25th day of May, 2006.

[Marilyn Gabriel]

Chief Marilyn Gabriel

[Tumia Knott]

Councillor Tumia Knott

[Leslie Antone]

Councillor Leslie Antone

SCHEDULE "A"

Column 1	Column 2	Column 3	Column 4
	2006 Tax Rate for each Taxation District		
Property Classes	District of Maple Ridge Reserve #1, 5	District of Mission Reserve #2, 3, 4	Township of Langley Reserve #6
Class 1 - Residential	00.0000	10.0934	00.0000
Class 2 - Utilities	58.2450	65.9963	58.2252
Class 3 - Unmanaged Forest Land	00.0000	63.3153	00.0000
Class 4 - Major Industry	71.4194	00.0000	00.0000
Class 5 - Light Industry	27.4833	00.0000	00.0000
Class 6 - Business & Other	26.4182	00.0000	00.0000
Class 7 - Managed Forest Land	00.0000	12.8146	00.0000
Class 8 - Recreational Property/ Non-Profit Organization	16.3661	00.0000	00.0000
Class 9 - Farm	23.4720	00.0000	00.0000

KWANTLEN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION
AMENDMENT BY-LAW NO. 01-2006

[Effective October 10, 2006]

WHEREAS:

A. It is the practise of the Band Council of the Kwantlen First Nation 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 *Kwantlen First Nation Property Assessment and 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 Kwantlen First Nation wishes to amend the *Property Assessment and Taxation By-law* to ensure that the objectives set out in the above Recitals A and B is given effect for the 2006 and subsequent taxation years.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of amending certain provisions of the *Kwantlen First Nation Property Assessment and Taxation By-law* for the 2006 and subsequent taxation years as hereinafter provided.

1. This by-law may be cited as the *Kwantlen First Nation Property Assessment and Taxation Amendment By-law No. 01-2006*.

2. The *Kwantlen First Nation Property Assessment and Taxation By-law* Section 49 is amended to read as follows:

(1) If all or any portion of the taxes remains unpaid on July 1 of the year they are first levied, there shall be added to them a ten percent (10%) penalty.

(2) Notwithstanding subsection (1), for the 2006 taxation year, taxes remaining unpaid on October 1 of the year they are first levied, there shall be added to them a ten percent (10%) penalty.

(3) If all or any portion of the taxes, including penalties, remains unpaid on January 1 of the following year, they are deemed in arrears on that day, and on that day shall accrue interest at the rate of two percent (2%) above the Bank of Canada prime rate as it is on January 1 of each year and shall be compounded annually. Accrued interest shall for all purposes be deemed part of the arrears taxes as is if it had originally formed part of the taxes.

THIS AMENDMENT BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [8th] day of August, 2006.

Quorum is two council members.

[Marilyn Gabriel]
Chief Marilyn Gabriel

[Tumia Knott]
Councillor Tumia Knott

[Leslie Antone]
Councillor Leslie Antone

**KWAW KWAW APILT FIRST NATION
RATES BY-LAW NO. 2006**

[Effective July 10, 2006]

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 8, 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. 2006*.

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. 2006*.

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 [12th] day of [June], 2006.

[Betty Henry]

Chief

[Gilbert Joe]

Councillor

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 2006 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
<p>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>.</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 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>.</p>
PROPERTY CLASS	RATE
Class 1 – Residential	9.014
Class 2 – Utilities	60.245
Class 5 – Light Industry	23.899

**LEQ'Á:MEL FIRST NATION
RAILWAY RIGHT-OF-WAY
RATES BY-LAW NO. 2006-2**

[Effective August 4, 2006]

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 2006 Taxation Year.

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. 2006-2*.

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. 2006-2*.

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 [28th] day of [June], 2006.

Quorum (3)

[Alice Thompson]

Chief Alice Thompson

[Barb Leggat]

Councillor Barb Leggat

[Rene M. Paterson]

Councillor Rene M. Paterson

[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 rate for the 2006 taxation year for the following class 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
<p>Canadian Pacific Railway (CPR) Right-of-Way Tax Rate</p>	<p>20.254</p>

**LEQ'Á:MEL FIRST NATION
RATES BY-LAW NO. 2006**

[Effective August 4, 2006]

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. 2006*.

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. 2006*.

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 28th day of June, 2006.

Quorum (3)

[Alice Thompson]

Chief Alice Thompson

[Barb Leggat]

Councillor Barb Leggat

[Rene M. Paterson]

Councillor Rene M. Paterson

[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 2006 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
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> .	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 Amendment 1-1995</i> .
PROPERTY CLASS	RATE
Class 1 – Residential	6.161
Class 2 – Utilities	28.727
Class 9 – Farm	10.116

**LOWER NICOLA INDIAN BAND
ANNUAL TAX RATES BY-LAW FOR THE TAXATION YEAR 2006**

[Effective August 1, 2006]

WHEREAS section 83(1) of the *Indian Act* confirms the power of the Band Council to enact by-laws in respect of the taxation for local purposes of reserve lands;

WHEREAS pursuant to section 18.1 of the *Lower Nicola Indian Band 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 THEREFORE the Band Council of the Lower Nicola Indian Band enacts as follows:

1. Schedule "II" annexed hereto (in section 2 called the "schedule") is hereby declared an integral part of this by-law.

2. For the purposes of subsection 18.1(3) and (4) of the *Lower Nicola Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2006 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in Column 4 of the Schedule beside the property class set out in Column 3 of the Schedule.

3. This by-law may be cited for all purposes as the *Annual Tax Rates By-law for the Taxation Year 2006*.

4. This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Nicola Indian Band held at the Lower Nicola Council Offices, Nicola Mameet Indian Reserve No. 1, British Columbia, this 2nd day of June, 2006.

[Arthur Dick]

Chief Arthur Dick

[Shannon Kilroy]

Councillor Shannon Kilroy

[Lorne Sahara]

Councillor Lorne Sahara

Councillor Clyde Sam

[Harold Joe]

Councillor Harold Joe

[Mary-June Coutlee]

Councillor Mary-June Coutlee

[Robert Sterling]

Councillor Robert Sterling, Jr.

[Stuart Jackson]

Councillor Stuart Jackson

SCHEDULE II
2006 ANNUAL RATE SCHEDULE
Property Classes Within Each Taxation District

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Class	Rate of Tax applied against each \$1000 of the assessed value of the land and improvements
Lower Nicola Taxation District	All Reserves (including):	Class 1 - Residential	13.0998
	Nicola Mameet Indian Reserve No. 1	Class 2 - Utilities	71.1668
	Hamilton Creek Indian Reserve No. 7	Class 3 - Unmanaged Forest Land	13.7548
	Pipseul Indian Reserve No. 3	Class 4 - Major Industry	56.4600
	Joeyaska Indian Reserve No. 2	Class 5 - Light Industry	36.6793
	Logan's Indian Reserve No. 2	Class 6 - Business & Other	30.1294
	Zoht Indian Reserve No. 4, 5, & 14	Class 7 - Managed Forest Land	6.9429
	Speous Indian Reserve No. 8	Class 8 - Recreational Property/ Non-Profit Organization	14.0168
		Class 9 - Farm	20.9597
			261.2095

SCHEDULE "A"

The Council of the Metlakatla First Nation hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property:

Classes of Property	Tax Rate
1. Residential	8.0028
2. Utilities	26.3187
3. Unmanaged Forest	0.0000
4. Major Industry	24.1048
5. Light Industry	19.6550
6. Business/Other	17.8135
7. Managed Forest	8.6763
8. Recreation/Non-Profit	7.4200
9. Farm	9.3200

MORICETOWN FIRST NATION
RATES BY-LAW 2006
BY-LAW NO. 2006-01

[Effective August 4, 2006]

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 Rates By-law 2006*.

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 *2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 15th day of June 2006.

[Warner William]

Chief Warner William

[Duane Mitchell]

Councillor Duane Mitchell

[Ron Mitchell]

Councillor Ron Mitchell

[Sandra George]

Councillor Sandra George

[John Dennis]

Councillor John Dennis

[Desmond McKinnon]

Councillor Desmond McKinnon

[Alec Thomas]

Councillor Alec Thomas

[Helen Nikal]

Councillor Helen Nikal

[Lorena Morris]

Councillor Lorena Morris

Councillor Lillian Lewis

SCHEDULE "A"

The Council of the Moricetown First Nation hereby adopts the following taxation rates for the 2006 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	24.6564
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
2006 RATES BY-LAW
BY-LAW NO. 2006-02**

[Effective August 29, 2006]

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 Musqueam Indian Band has duly and properly enacted the *Musqueam Indian Band Property Assessment and Taxation By-laws*;

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

1. This by-law may be cited for all purposes as the *Musqueam Indian Band 2006 Rates By-law No. 2006-02*.

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 2006 *Musqueam Indian Band Rates By-law No. 2006-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 17th day of July 2006.

Chief

[Mary Charles]

Councillor

[Myrtle McKay]

Councillor

[Howard E. Grant]

Councillor

[Allyson Fraser]

Councillor

[Delbert Guerin]

Councillor

[Jordan Point]

Councillor

[Nolan Charles]

Councillor

SCHEDULE "A"

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2006 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	5.63853
Class 2 - Utilities	54.09031
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	44.73203
Class 5 - Light Industry	27.00393
Class 6 - Business and Other	28.25724
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	7.23303
Class 9 - Farm	9.83303

MUSQUEAM INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2006-01

[Effective August 29, 2006]

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 [17th] day of [July] , 2006.

Chief

[Mary Charles]

Councillor

[Myrtle McKay]

Councillor

[Howard E. Grant]

Councillor

[Delbert Guerin]

Councillor

[Nolan Charles]

Councillor

[Allyson Fraser]

Councillor

[Jordan Point]

Councillor

SCHEDULE "A"

2006 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest & Penalties
for Current Fiscal Year \$

Surplus or Deficit Property Tax Revenue carried
over from previous Fiscal Years \$

TOTAL REVENUES \$

EXPENDITURES

Community Development

Environmental Health Services

Fiscal Services

General Government Services

Protective Services

Recreation and Cultural Services

Taxes for Other Governments

Transportation

Utility Services

Other Expenditures

– Permitted Property Assessment and
Taxation By-law Expenditures

– Municipal Service Agreements

TOTAL EXPENDITURES \$

BALANCE \$

NICOMEN INDIAN BAND
2006 RATES BY-LAW

[Effective December 7, 2006]

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

AND WHEREAS the Council of the Nicomen Indian Band enacted the *Nicomen Indian Band Property Assessment and Taxation By-law* on the 5th day of December 1991;

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

1. This by-law maybe cited for all purposes as the *Nicomen Indian Band Rates By-law 2006*.

2. Pursuant to Section 24(5) of the *Nicomen Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 25th day of July, 2006.

A quorum for the Nicomen Indian Band Council is (2).

[Arlene Quinn]

Chief Arlene Quinn

[Raymond Drynock]

Councillor Raymond Drynock

[Donna Gallinger]

Councillor Donna Gallinger

SCHEDULE “A”
 Prescribed Tax Rates
 For the Taxation Year 2006

The Council of the Nicomen Indian Band hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property.

Class of Property	Tax Rates 2006
1. Residential	0.0
2. Utilities	27.3652
3. Unmanaged Forest	0.0
4. Major Industry	0.0
5. Light Industry	0.0
6. Business/Other	0.0
7. Managed Forest Land	0.0
8. Recreational/Non-Profit	0.0
9. Farm	0.0
10. Canadian Pacific Railway Right of Way*	20.42

*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.

**POPKUM FIRST NATION
TAX RATES BY-LAW 2006**

[Effective August 10, 2006]

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

AND WHEREAS the Council of the Popkum First Nation enacted the *Popkum First Nation Assessment and Taxation By-laws (2005)* on October 27, 2005, approved by the Minister November 16, 2005.

NOW BE IT HEREBY RESOLVED that the following “Schedule A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Popkum First Nation Tax Rates By-law 2006*.

This [7th] day of [July] , 2006.

A quorum consists of one (1) Councillor.

[James Murphy]

Chief

[Everett Campbell]

Councillor

[Albert Murphy]

Councillor

SCHEDULE "A"

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	28.0393
Class 6 - Business and Other	19.0175

**SCOWLITZ FIRST NATION
TAX RATES BY-LAW 2006**

[Effective September 27, 2006]

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

AND WHEREAS the Council of the Scowlitz First Nation enacted the *Scowlitz First Nation Assessment and Taxation By-laws* (2004) on October 19, 2004, approved by the Minister December 20, 2004.

NOW BE IT HEREBY RESOLVED that the following “Schedule A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Scowlitz First Nation Tax Rates By-law 2006*.

this 6th day of July , 2006.

A quorum consists of two (2) Councillors.

[John Pennier]

Chief

[Andy Phillip]

Councillor

SCHEDULE "A"

Property Class	Tax Rate per \$1,000.00 of Assessed Value
Class 2 - Utilities	25.1298
Prescribed <i>Railway Rights Of Way</i> (Pursuant to the <i>Property Assessment</i> <i>and Taxation (Railway Rights of Way)</i> <i>Regulations</i> , SOR/200__-__ as published in the <i>Canada Gazette</i> , Part II, Vol. ____, No. ____, _____)	<p>Land</p> <p>Improvements</p>

SHXWHÁ:Y VILLAGE
PROPERTY ASSESSMENT AND TAXATION BY-LAW
AMENDMENT BY-LAW NO. 2006-03

[Effective December 7, 2006]

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 Shxwhá:y Village enacted the *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004;

AND WHEREAS the Council of Shxwhá:y Village enacted the *Shxwhá:y Village Property Assessment and Taxation By-law, Amendment By-law 2004-02* on September 30, 2004;

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 amended by the *Shxwhá:y Village Property Assessment and Taxation By-law, Amendment By-law 2004-02* 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. 2006-03*.

AMENDMENT

2. The *Shxwhá:y Village Property Assessment and Taxation By-law* enacted on June 24, 2004 is amended as follows:

(a) in subsection 6(j), by deleting the “.” and replacing it with “; and”,

(b) in subsection 6, by adding the following exemption from taxation as subsection 6(k):

“6(k) any interest in land granted to or held by the City of Chilliwack.”

SEVERANCE OF SECTIONS

3. 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

4. This *Shxwhá:y Village Property Assessment and Taxation By-law, Amendment By-law No. 2006-03* 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 31st day of August, 2006.

[Tina Rabang]

Chief Tina Rabang

[Murray Sam]

Councillor Murray Sam

[Daniel Rapada]

Councillor Daniel Rapada

[Donna Cailing]

Councillor Donna Cailing

[William Rabang]

Councillor William Rabang

**SISKA INDIAN BAND
RATES BY-LAW 2006**

[Effective August 29, 2006]

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

AND WHEREAS the Council of the Siska Indian Band enacted the *Siska Indian Band Assessment By-law* and the *Siska Indian Band Taxation By-law* on December 5, 1991;

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

1. This By-law may be cited for all purposes as the *Siska Indian Band Rates By-law 2006*.

2. Pursuant to section 24 of the *Siska Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A", which is attached, and forms part of the *Rates By-law 2006*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [19th] day of June, 2006.

[Fred Sampson]

Chief Fred Sampson

[Betsy Munro]

Councillor Betsy Munro

[Angela Phillips]

Councillor Angela Phillips

SCHEDULE "A"

The Council of the Siska Indian Band hereby adopts the following taxation rates for the 2006 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>Siska Indian Band 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 III of the <i>Siska Indian Band Assessment By-law</i> .

Class 2 - Utilities	27.8636
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Class 10 - CPR Right of Way*	20.68898
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* The rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right-of-Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette Part II*, Vol. 135, No. 24, Nov. 21, 2001.

SKEETCHESTN INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2

[Effective July 10, 2006]

WHEREAS the *Property Taxation Amended By-law 1995-1* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the Reserve (as defined in the *Property Taxation Amended By-law 1995-1*), including rights to occupy, possess or use land in the Reserve;

AND WHEREAS subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

AND WHEREAS section 56 of the *Property Taxation Amended By-law 1995-1* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Property Tax Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

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*.

INTERPRETATION

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 Skeetchestn Indian Band;

“band council resolution” means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, day-care, library, park, playground, police or fire protection programs and services;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, day-care centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

“council” means the Council of the Skeetchestn Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

“fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

“minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

“permitted property tax by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 56 of the *Property Taxation Amended By-law 1995-1*;

“*Property Taxation Amended By-law 1995-1*” means the *Skeetchestn Indian Band Property Taxation Amended By-law 1995-1* approved and passed by the Council on the 4th day of December, 1995, and approved by the Minister on the 8th day of May, 1996, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Taxation Amended By-law 1995-1*, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time;

“public works” includes

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls,

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities,

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities,

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main,

(v) sewage treatment and water treatment works, facilities and plants,

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river, and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

“tax administrator” means the Tax Administrator appointed by Council under the *Skeetchestn Property Taxation Amended By-law 1995-1*;

“taxation expenditure by-law” means the *Tax Expenditure By-law* referred to in section 2;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the Tax Administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule “A” to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty

(a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this By-law shall have the effect of amending section 56 of the *Property Taxation Amended By-law 1995-1* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this by-law.

BY-LAW REMEDIAL

7. This by-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this by-law or this by-law as a whole.

(3) Where a provision in this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law, words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This by-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 23rd day of May, 2006.

A quorum of Council consists of 3 members of Council.

[Edward D. Jules]

Chief Edward D. Jules

[Archie C. Deneault]

Councillor Archie C. Deneault

[Pamela K. Jules]

Councillor Pamela K. Jules

[Terry Deneault]

Councillor Terry Deneault

[Shane Camille]

Councillor Shane Camille

SCHEDULE "A"
2006 Annual Property Tax Budget

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 467,996.27
Surplus or Deficit Property Tax Revenues carried over from previous Fiscal Years	\$ -

TOTAL REVENUES \$ 467,996.27

EXPENDITURES

General Government Services	106,780.00
Protective Services	182,150.00
Transportation Services	104,971.00
Recreational and Cultural Services	25,000.00
Community Development Services	0.00
Environmental Health Services	13,075.00
Fiscal Services	26,915.30
Other Expenditures	0.00
Taxes for Other Governments	9,104.97

TOTAL EXPENDITURES \$ 467,996.27

BALANCE \$ -

**SKEETCHESTN INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 11-2006**

[Effective July 10, 2006]

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

AND WHEREAS the Council of the Skeetchestn Indian Band enacted the *Skeetchestn Indian Band Property Taxation Amended By-law 1995-1* on December 4, 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 *Skeetchestn Indian Band Tax Rates By-law 2006, No. 11*.

2. Pursuant to section 11 of the *Skeetchestn Indian Band Property Taxation Amended By-law 1995-1*, 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 *Tax Rates By-law No. 11*.

THIS BY-LAW IS HEREBY ENACTED by Skeetchestn Indian Band Council at a duly convened meeting held on the 23rd day of May, 2006.

[Edward D. Jules]

Chief Edward D. Jules

[Archie C. Deneault]

Councillor Archie C. Deneault

[Pamela K. Jules]

Councillor Pamela K. Jules

[Terry Deneault]

Councillor Terry Deneault

[Shane Camille]

Councillor Shane Camille

SCHEDULE "A"

The Council of the Skeetchestn Indian Band hereby adopts the following taxation rates for the 2006 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>Skeetchestn 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 Part V of the <i>Skeetchestn Indian Band Property Assessment and Taxation By-law</i> .	
Class 1 - Residential	Land and Improvements	6.9274
Class 2 - Utilities	Land and Improvements	26.3461
Class 4 - Major Industry	Land and Improvements	24.0733
Class 5 - Light Industry	Land and Improvements	20.0352
Class 6 - Business/Other	Land and Improvements	18.2051
Class 7 - Managed Forest	Land and Improvements	8.8990
Class 8 - Recreational/Non-Profit Organization	Land and Improvements	8.1584
Class 9 - Farm	Land and Improvements	9.3185

SKOWKALE FIRST NATION
2006 RATES BY-LAW
BY-LAW NO. 2006-07

[Effective September 27, 2006]

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 2006 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 *2006 Rates By-law*.

COUNCIL HEREBY ENACTS this by-law at a duly convened meeting held on the 3rd day of August 2006.

[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 2006 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	9.01412
Class 2 – Utilities	60.24566
Class 5 – Light Industry	23.89960
Class 6 – Business and Other	24.39430
Class 7 – Managed Forest Land	19.09876
Class 8 – Recreational/Non-Profit	7.68086
Class 9 – Farm	20.71763

SKOWKALE FIRST NATION
EXEMPTION BY-LAW 1-2006

[Effective September 27, 2006]

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 1-2006*.

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 3rd day of August 2006.

[Lydia Archie]

Chief

[William Sepass]

Councillor

[Jeffrey Point]

Councillor

**SKUPPAH INDIAN BAND
2006 RATES BY-LAW**

[Effective December 11, 2006]

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 Taxation and Assessment Amending By-law* on April 7, 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 *Skuppah Indian Band 2006 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 *2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 15th day of July, 2006.

A quorum for the Skuppah Indian Band Council is one (1).

[Doug McIntyre]

Chief Doug McIntyre

SCHEDULE "A"

Prescribed Tax Rates
For the Taxation Year 2006

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2006 taxation year for the following class of property.

Class of Property	Tax Rate
Class 10 - Railway Right-of-Way	20.41486

*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.

**SQUIALA FIRST NATION
TAX RATES BY-LAW 2006**

[Effective October 10, 2006]

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

AND WHEREAS the Council of the Squiala First Nation enacted the *Squiala First Nation Assessment and Taxation By-laws* (2005) on October 27, 2005, approved by the Minister November 16, 2005.

NOW BE IT HEREBY RESOLVED that the following Schedule “A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Squiala First Nation Tax Rates By-law 2006*.

this [30th] day of [June] , 2006.

A quorum consists of two (2) Councillors.

Chief Sam Jimmie III

[Mike Jimmie]
Councillor Mike Jimmie

[Gordon Jimmie]
Councillor Gordon Jimmie

SCHEDULE "A"

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 – Utilities, Land	60.24587
Class 2 – Utilities, Improvements	58.12523

**ST. MARY'S INDIAN BAND
RATES BY-LAW 2006-YR14**

[Effective November 16, 2006]

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2006

Class of Property	Tax Rates
1. Residential	13.3152
2. Utilities	80.1739
3. Unmanaged Forest Land	
4. Major Industry	71.7000
5. Light Industry	38.8974
6. Business	35.7961
7. Seasonal	19.5271
8. Farm	18.4176

BE IT KNOWN that this By-law titled *Rates By-law 2006-Yr14* which forms part of the *Taxation By-law* passed by the Chief and Council of the St. Mary's Indian Band, and approved by the Minister on March 9, 1992, that being a By-law, to establish by By-law, a system on the reserve lands of the St. Mary's Indian Band for the fair and equitable taxation for local purposes of land, or interests in land, including the rights to occupy, possess or use lands within the boundaries of the reserve, is hereby enacted as *Rates By-law 2006-Yr14* by the Chief and Council of the St. Mary's Indian Band.

APPROVED and PASSED by the St. Mary's Indian Band Council this [18th] day of [October], 2006.

A quorum for this Indian Band consists of three (3) Councillors.

Chief Sophie Pierre

Councillor Cheryl Casimer

[Robert Williams]

Councillor Robert Williams

[Agnes McCoy]

Councillor Agnes McCoy

[Jim Whitehead]

Councillor Jim Whitehead

SCHEDULE "A"

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUES	TAX RATE PER \$1,000.00 OF ASSESSED LAND VALUE (More than \$5,000 Assessed Improvement Value)
Class 2 - Utilities	64.22143	0.20012
Class 5 - Light Industry	31.93140	0.80046
Class 6 - Business & Other	28.34682	0.85049
Class 9 - Farm	21.19185	0.20012

**T'IT'Q'ET FIRST NATION
RATES BY-LAW 2006**

[Effective August 29, 2006]

SCHEDULE "A"

The Council of the T'it'q'et First Nation hereby adopts the following taxation rates for the 2006 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>T'it'q'et First Nation Taxation By-law</i> .	Rates of tax applied against each \$1,000 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	12.93
Class 2 - Utilities	44.24
Class 4 - Major Industry	35.56
Class 6 - Business and Other	26.92

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 5th day of June, 2006.

Moved by: _____ [Yvonne] _____ Seconded by: _____ [Dean] _____

A quorum of Chief and Council consists of 3 councillors.

[William Machell]

Chief William Machell

[Y. Scotchman]

Councillor Y. Scotchman

[M. Napoleon]

Councillor M. Napoleon

[D. Billy]

Councillor D. Billy

[K. Whitney]

Councillor K. Whitney

**TL'AZT'EN NATION
2006 EXPENDITURE BY-LAW**

[Effective August 1, 2006]

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

WHEREAS the Council of the TI'azt'en Nation enacted the *TI'azt'en Nation Property Assessment and Taxation By-law* on the 25th day of October 1996;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Section 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 *TI'azt'en Nation 2006 Expenditure By-law*.

2. Pursuant to Section 55 and 56 of the *TI'azt'en Nation Property Assessment and Taxation By-law*, the expenditures of taxation revenues are as follows:

- (a) the administration of the *TI'azt'en Nation Property Assessment and Taxation By-law*, \$2,000.00;
- (b) remuneration of British Columbia Assessment Authority, \$974.24.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 28th day of June, 2006.

Quorum (5).

[Thomas Alexis]

Chief

[Simon John]

Councillor

[Joshua Duncan]

Councillor

[Edward Roberts, Jr.]

Councillor

[Clarence Pierre]

Councillor

**TL'AZT'EN NATION
RATES BY-LAW 2006**

[Effective August 1, 2006]

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

WHEREAS the Council of the Tl'azt'en Nation enacted the *Tl'azt'en Nation Property Assessment and Taxation By-law* on the 25th day of October 1996;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 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 Rates By-law 2006*.

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 *2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 28th day of June, 2006.

Quorum is 5

[Thomas Alexis]

Chief

[Simon John]

Councillor

[Joshua Duncan]

Councillor

[Edward Roberts, Jr.]

Councillor

[Clarence Pierre]

Councillor

SCHEDULE "A"

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Class of Property prescribed under Schedule II of the <i>Tl'azt'en Nation Property Assessment and 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 VII of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i>.</p>
Class 1 - Residential	8.9556
Class 2 - Utilities	28.1286
Class 4 - Major Industry	25.863
Class 5 - Light Industry	21.4132
Class 6 - Business and Other	19.0803
Class 7 - Managed Forest Land	10.2276
Class 8 - Recreation/Non-Profit Organization	7.9371
Class 9 - Farm	9.8371

**TZEACHTEN FIRST NATION
RATES BY-LAW NO. 2006**

[Effective July 10, 2006]

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 Tzeachten First Nation (also known, as the Tzeachten Indian Band) enacted the *Tzeachten First Nation Property Assessment By-law Amendment 1-1995* and the *Tzeachten First Nation Property Taxation By-law Amendment 1-1995* on December 12, 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 *Tzeachten First Nation Rates By-law No. 2006*.

2. Pursuant to Section 3 of the *Tzeachten 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 *Tzeachten First Nation Rates By-law No. 2006*.

THIS BY-LAW IS HEREBY MADE AND APPROVED at a duly convened meeting of the Chief and Council of the Tzeachten First Nation, also known as the Tzeachten Indian Band, this 9th day of June, 2006.

[Joe Hall]

Chief Joe Hall

[Glenda Campbell]

Councillor Glenda Campbell

Councillor Tony Malloway

SCHEDULE "A-1"

The Council of the Tzeachten First Nation, also known as the Tzeachten Indian Band, hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule 5 of the <i>Tzeachten First Nation Property Assessment By-law Amendment 1-1995</i> and Section 3 of the <i>Tzeachten First Nation Property Taxation By-law Amendment 1-1995</i> .	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 Tzeachten First Nation pursuant to Section 6 of the <i>Tzeachten First Nation Property Assessment By-law Amendment 1-1995</i> .
PROPERTY CLASS	RATE
Class 1 - Residential	9.014
Class 2 - Utilities	60.245
Class 5 - Light Industry	23.899
Class 6 - Business and Other	24.394

UPPER SIMILKAMEEN INDIAN BAND
RATES BY-LAW 2006
BY-LAW NO. 06-01

[Effective December 7, 2006]

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 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 Rates By-law 2006*.

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 *2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 15th day of September, 2006.

A quorum of the Upper Similkameen Indian Band Council consists of 2 Council Members.

[Richard Holmes]

Chief Richard Holmes

[Miranda Squakin]

Councillor Miranda Squakin

[Carmeletta Holmes]

Councillor Carmeletta Holmes

SCHEDULE "A"

The Council of the Upper Similkameen Indian Band hereby adopts the following Taxation Rates for the 2006 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	8.0395	6.639
Class 2 - Utilities	32.7112	25.7801
Class 3 - Unmanaged Forest Land	0	0
Class 4 - Major Industry	30.3146	23.5816
Class 5 - Light Industry	25.8648	19.1318
Class 6 - Business and Other	22.288	17.4363
Class 7 - Managed Forest Land	14.1555	8.2146
Class 8 - Recreational	9.2464	7.2661
Class 9 - Farm	11.1464	9.1661

WESTBANK FIRST NATION
[TSINSTIKEPTUM] I.R. NO. 9 WATER RESERVOIR
EXPANSION CAPITAL EXPENDITURE BY-LAW NO. 06-TX-03

[Effective November 16, 2006]

To authorize the expenditure of a maximum of One Million Eight Hundred Thousand Dollars (\$1,800,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing the Water Reservoir Expansion Project within the Tsinstikeptum Indian Reserve No. 9.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

B. In accordance with section 12(3)(1) of the *Taxation By-law*, Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the *Expenditure By-law*), Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of Westbank First Nation deems it desirable and in the best interest of the Band members to advance funds to complete an expansion to the IR No. 9 water storage system (the "I.R. No. 9 Water Reservoir Expansion Project").

E. Westbank First Nation has estimated the total cost of construction of the IR No. 9 Water Reservoir Expansion Project to be not more than \$1,800,000 as outlined in Schedule "A" to this by-law.

NOW THEREFORE the Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *I.R. No. 9 Water Reservoir Expansion Project Capital Expenditure By-law No. 06-TX-03*.

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the members of Westbank First Nation to construct the IR No. 9 Water Reservoir Expansion Project as summarized in schedule "A" to this by-law.

3. Westbank First Nation hereby approves the expenditure of not more than One Million Eight Hundred Thousand (\$1,800,000.00) Dollars from the Cumulative Fund for the purposes of designing and constructing the IR No. 9 Water Reservoir Expansion Project (the "Project Funds").

4. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the construction of the IR No. 9 Water Reservoir Expansion Project.

5. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to engage consultants, enter into such private sector partnerships, and carry out negotiations with authorities as deemed appropriate and as may be required for or in connection with the construction of the IR No. 9 Water Reservoir Expansion Project.

6. Any of the Project Funds not expended on the IR No. 9 Water Reservoir Expansion Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No. 9 Water Reservoir Expansion Project.

EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *IR No. 9 Water Reservoir Expansion Project Westbank First Nation By-law No. 06-TX-03* being read for the first, third and final time by the Council of Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, this [18th] day of [September], 2006.

2nd Reading

Exempt from second reading as per section 60.9 of the Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

3rd Reading

Kelowna, British Columbia, this [10th] day of [October], 2006.

Chief Robert Louie

[Mickey Werstuik]

Councillor Mickey Werstuik

[Mike De Guevara]

Councillor Mike De Guevara

[Loretta Swite]

Councillor Loretta Swite

SCHEDULE "A"

IR No. 9 Water Reservoir Expansion Project

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage I – planning	\$ 20,000.00	2006 to 2007
Stage II – predesign	\$ 24,981.78	
Stage III – soft costs	\$ 124,271.00	
Stage IV – construction	\$ 1,501,911.00	
– contingency	128,836.22	
TOTAL	\$ 1,800,000.00	

WILLIAMS LAKE INDIAN BAND
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 02-2006

[Effective July 19, 2006]

WHEREAS the *Property Assessment and Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*), including rights to occupy, possess or use land in the “reserve”;

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

Section 56 of the *Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section 56 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the *Property Taxation Expenditure By-law*.

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means the Williams Lake 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, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

“Council” means the Council of the Williams Lake Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

“fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 56 of the *Property Assessment and Taxation By-law*;

“property assessment and taxation by-law” means the *Williams Lake Indian Band Property Assessment By-law* approved and passed by the Council on February 3, 2004, and as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-law*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi), together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“Reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

“surveyor of taxes” means the surveyor of taxes appointed by Council under the *Williams Lake Indian Band Property Assessment and Taxation By-law*;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the surveyor of taxes shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule “A” to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty

(a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this By-law shall have the effect of amending section 56 of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be

expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The 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 8th day of May 2006.

A quorum of Council consists of 3 Councillors.

[Willie Alphonse]

Chief

[Heather McKenzie]

Councillor

[Tom Alphonse]

Councillor

SCHEDULE "A"

Williams Lake Indian Band Annual Tax Budget
01-Apr-06

REVENUES

Property Tax levies, interest and penalties for the current fiscal year	\$ 26,575
Surplus or Deficit Property Tax Revenue Carried over from the previous Fiscal Year	—
Sub-total Revenues	<u>26,575</u>
TOTAL REVENUES	<u><u>\$ 26,575</u></u>

EXPENDITURES

Contracts	
Contract to do taxes of 9% of \$26,575	\$ 2,391
Taxes for other Governments Assessment Authority	\$ 1,918
Protective Services	
Recreational and Cultural Services	\$ 9,869
Community Buildings	\$ 9,869
Other Expenditures	
Administration	\$ 1,329
Supplies	300
Travel	<u>900</u>
TOTAL EXPENDITURES	<u><u>\$ 26,575</u></u>

WILLIAMS LAKE INDIAN BAND
RATES BY-LAW 2006
BY-LAW NO. 01-2006

[Effective May 31, 2006]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matter arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Williams Lake Indian Band enacted the *Williams Lake Indian Band Taxation and Assessment By-law* on February 3, 2004;

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

1. This by-law may be cited for all purposes as the *Williams Lake Indian Band Rates By-law 2006*.

2. Pursuant to section 24 of the *Williams Lake Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Williams Lake Indian Band at a duly convened meeting held on the [8th] day of [May], 2006.

 [Willie Alphonse]

Chief

 [Tom Alphonse]

Councillor

 [Heather McKenzie]

Councillor

SCHEDULE "A"

The Council of Williams Lake Indian Band hereby adopts the following taxation rates for the taxation year 2006 for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	25.5734
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business/Other	0
7. Managed Forest	0
8. Recreational/Non-Profit	0
9. Farm	0

**MUSHUAU INNU FIRST NATION
TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2006-2**

[Effective December 7, 2006]

WHEREAS the *Telecommunications Companies Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Telecommunications Companies 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;

Council wishes to authorize expenditures to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the *Taxation Expenditure By-law*.

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means the Mushuau Innu First Nation Band of Indians;

“band council resolution” means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part,

by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, whether in existence as of the date of passage of this By-law or established after the date of passage of this By-law, 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” means the Council of the Mushuau Innu First Nation Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

“fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

“property tax revenue” includes all taxes and other moneys raised under the *Telecommunications Companies Taxation By-law*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including,

without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“Reserve” means those lands the legal title to which is vested in Her Majesty, to be or that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

“surveyor of taxes” means the surveyor of taxes appointed by Council pursuant to the *Telecommunications Companies Taxation By-law*;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, snow removal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the surveyor of taxes shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule "A" to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty, 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.

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 [11th] day of [October], 20 [06].

A quorum of Council consists of 4

[Cajetan Rich]
Councillor Cajetan Rich

[Mary Anne Nui]
Councillor Mary Anne Nui

[Jerry Gregoire]
Councillor Jerry Gregoire

[Henry Pastiwet]
Councillor Henry Pastiwet

SCHEDULE "A"
ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest & Penalties
for Current Fiscal Year \$

Surplus or Deficit Property Tax Revenue carried
over from previous Fiscal Years \$

TOTAL REVENUES \$

EXPENDITURES

Community Development

Environmental Health Services

Fiscal Services

General Government Services

Protective Services

Recreation and Cultural Services

Taxes for Other Governments

Transportation

Utility Services

Other Expenditures

- Municipal Service Agreements

TOTAL EXPENDITURES \$

BALANCE \$

**MUSHUAU INNU FIRST NATION
TELECOMMUNICATIONS COMPANIES TAXATION BY-LAW
BY-LAW NO. 2006-1**

[Effective December 7, 2006]

WHEREAS, pursuant to section 83 of the *Indian Act*, R.S.C. 1985, c.I-5, as amended, a band may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for 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 it is the practice in the Province of Newfoundland and Labrador for telecommunications companies to pay a tax upon a percentage of the gross receipts within a local jurisdiction;

BE IT THEREFORE RESOLVED that the Band Council of the Mushuau Innu First Nation adopt the following by-law in an express exercise of its rights under section 83 of the *Indian Act*.

ARTICLE 1

SHORT TITLE

1.1 This by-law may be cited as the *Telecommunications Companies Taxation By-law*.

ARTICLE 2

DEFINITIONS

2.1 In this by-law

- (a) “Band” means the Mushuau Innu First Nation;
- (b) “Band Council” means the council of the Mushuau Innu First Nation Band;
- (c) “Customer” means a Person who uses or purchases any kind of service from a Telecommunications Company;
- (d) “Gross Receipts” means all revenue generated by a Telecommunications Company arising from services provided to and used by Customers on the Reserve and, in the case of a telephone company as defined in subsection 2(h)(iv) of the *Taxation Act* shall include revenue from long distance calls and other services billed to Customers on the Reserve whether from cellular, mobile, portable or stationary telephones; and there shall be a deduction from “Gross Receipts” of any amounts of uncollectible accounts on the Reserve;

(e) “Person” includes an individual, a corporation, partnership, government department or agency, agent or trustee, their heirs, executors, administrators or legal representatives;

(f) “Reserve” means Natuashish Indian Reserve # 2 set apart by the Federal Crown for the use and benefit of the Mushuau Innu First Nation, and any other reserve(s) of the Band as may be set apart and any special reserve(s) pursuant to section 36 of the *Indian Act*;

(g) “Surveyor of Taxes” means the person appointed by the Band Council as the Surveyor of Taxes pursuant to this by-law;

(h) “Taxation Act” means the *Taxation of Utilities and Cable Television Companies Act*, SNL 1992 ch. T-0.1, as amended from time to time and includes successor legislation;

(i) “Telecommunications Company” includes a corporation, person or association of persons owning, controlling or operating a telecommunications system or lines on the Reserve or providing telecommunications services through property, other than personal property, located on the Reserve.

ARTICLE 3

EXEMPTIONS

3.1 The property or interest of a Telecommunications Company wholly owned by the Band or any member of the Band is exempt from taxation.

3.2 The Band Council may, by resolution, enter into an agreement with any Person to exempt that Person from taxation pursuant to this by-law, in whole or in part, where the Band Council considers such agreement and exemption to be in the best interest of the Band.

ARTICLE 4

ASSESSMENT AND TAXATION

4.1 The on-Reserve property interests of a Telecommunications Company shall be assessed on the basis of the Gross Receipts of that Company as generated from Customers on the Reserve.

4.2 Every Telecommunications Company shall provide the Surveyor of Taxes with a detailed statement by March 1 in each year showing the Gross Receipts of that Company from the Reserve for the previous year ending on December 31.

4.3 The on-Reserve property interests of a Telecommunications Company assessed pursuant to Article 4.1 of this by-law are taxable at the rate of two and one-half percent (2.5%) of the Gross Receipts of the Company in the previous year, or any higher percentage as may be established from time to time by the *Taxation*

Act for taxation by the Province or municipalities. The Surveyor of Taxes shall assess such a tax based on this percentage of Gross Receipts.

4.4 Where the Telecommunications Company does not submit a detailed statement of its Gross Receipts by March 1, pursuant to Article 4.2, the Surveyor of Taxes shall estimate, and the Band Council shall approve, the Gross Receipts of the Telecommunications Company for the preceding year and assess a tax pursuant to Article 4.3 based upon its estimate.

4.5 Where the Telecommunications Company provides a statement or records to the Surveyor of Taxes, after the Surveyor of Taxes makes an estimate under Article 4.4, that show an amount of Gross Receipts different from that estimated, the Surveyor of Taxes shall either rebate any excess tax paid by crediting the rebate to the next year's tax or add the additional amount owing to the next year's tax payable under this by-law.

4.6 Taxes assessed under this by-law are a debt due to the Mushuau Innu First Nation by the Telecommunications Company.

4.7 The tax provided for in this by-law shall be in lieu of all other tax which may be imposed on the Telecommunications Company's interest on the Reserve.

ARTICLE 5

ADMINISTRATION

5.1 The Band Council shall by resolution appoint a Surveyor of Taxes.

5.2 The Surveyor of Taxes shall be responsible for the administration and implementation of the provisions of this by-law.

5.3 The Surveyor of Taxes shall prepare a report to the Band Council on or before April 1 in each year. The report shall include:

- (a) A summary of the statements made under Article 4.2, any estimates made under Article 4.4, any statements or records received under Article 4.5 and adjustments made as a result thereof;
- (b) The amount of the tax assessed and to be levied against each Telecommunications Company pursuant to Article 4.3 for the current year; and
- (c) The recommendation of the Surveyor of Taxes with respect to the administration of this by-law.

5.4 Upon approval by the Band Council of the report made pursuant to Article 5.3, the Surveyor of Taxes shall forthwith issue a Tax Notice to each Telecommunications Company setting out the amount assessed and due and payable under this by-law.

5.5 The taxes assessed pursuant to this by-law are due and payable within thirty (30) days of receipt of the Tax Notice issued pursuant to Article 5.4.

5.6 In addition to and separate from any penalty or enforcement that may be imposed under this by-law, interest shall run on all taxes that are due and payable at the rate of one and a half percent (1.5%) interest per month.

ARTICLE 6

TAX COLLECTION

6.1 If the taxes imposed under this by-law remain unpaid after December 31 of the year in which they are levied, the Band Council may bring an action in a court of competent jurisdiction to collect the debt.

6.2 Taxes due and payable are a special lien and encumbrance on the Reserve interests of a Telecommunications Company.

ARTICLE 7

IMPOSITION PROVISION

7.1 The Surveyor of Taxes shall forthwith notify by registered mail each Telecommunications Company to which this by-law applies that this by-law is in effect, and provide a copy of this by-law by registered mail to same.

7.2 Every Telecommunications Company to which this by-law applies shall commence tracking Gross Receipts, within sixty (60) days after the notice under Article 7.1 is mailed until December 31 of that year, and tax shall be assessed and payable on Gross Receipts tracked from the date such tracking commences.

ARTICLE 8

APPEALS

8.1 A Telecommunications Company may appeal an assessment of tax to a court of competent jurisdiction.

8.2 The Band Council may appeal the calculation of Gross Receipts based on the records or statements supplied under Article 4.2 or 4.5 to a court of competent jurisdiction.

This resolution was made at a duly convened meeting of the Band Council of the Mushuau Innu First Nation, dated October 11, 2006.

Those in favour of the resolution: [4]

A quorum of the Band Council is [4] members.

[Cajetan Rich]

Councillor Cajetan Rich

[Mary Anne Nui]

Councillor Mary Anne Nui

[Jerry Gregoire]

Councillor Jerry Gregoire

[Henry Pastiwet]

Councillor Henry Pastiwet

**SHESHATSHIU INNU FIRST NATION
TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2006-2**

[Effective August 4, 2006]

WHEREAS the *Telecommunications Companies Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Telecommunications Companies 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;

Council wishes to authorize expenditures to be made out of property tax revenue from time to time in this by-law;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the *Taxation Expenditure By-law*.

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means the Sheshatshiu Innu First Nation Band of Indians;

“band council resolution” means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part,

by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, whether in existence as of the date of passage of this By-law or established after the date of passage of this By-law, 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” means the Council of the Sheshatshiu Innu First Nation Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

“fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

“property tax revenue” includes all taxes and other moneys raised under the *Telecommunications Companies Taxation By-law*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including,

without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“Reserve” means those lands the legal title to which is vested in Her Majesty, to be or that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

“surveyor of taxes” means the surveyor of taxes appointed by Council pursuant to the *Telecommunications Companies Taxation By-law*;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, snow removal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the surveyor of taxes shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule "A" to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty, 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.

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 [4th] day of [July], 20[06].

A quorum of Council consists of 4.

[Anastasia Qupee]

Chief

[Mary Anne Montague]

Councillor

[Christine Nuna]

Councillor

[Mary Jane Nui]

Councillor

[Sam Nui]

Councillor

SCHEDULE "A"
ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$
--	----

Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$
--	----

TOTAL REVENUES	\$
----------------	----

EXPENDITURES

Community Development

Environmental Health Services

Fiscal Services

General Government Services

Protective Services

Recreation and Cultural Services

Taxes for Other Governments

Transportation

Utility Services

Other Expenditures

- Municipal Service Agreements

TOTAL EXPENDITURES	\$
--------------------	----

BALANCE	\$
---------	----

INNU TAKUAIKAN UASHAT MAK MANI-UTENAM
RÈGLEMENT ADMINISTRATIF
SUR LES TAUX ANNUELS DE TAXES FONCIÈRES
NUMÉRO 2, 2006

[Entrer en vigueur le 19 juillet 2006]

ATTENDU QUE : Innu TakuaiKAN Uashat mak Mani-Utenam a promulgué un règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam le 17 octobre 1994, l'a amendé le 26 mars 1995 et l'a adopté le 20 novembre 1995; et

ATTENDU QUE : En vertu de l'article 11(1) du Règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam, il est nécessaire que Innu TakuaiKAN promulgue un Règlement administratif établissant, imposant et levant un impôt foncier pour chaque classe d'immeuble.

IL EST PROPOSÉ PAR : _____ [Yves Rock]

APPUYÉ PAR : _____ [Ronald Fontaine]

ET RÉSOLU QUE :

- L'Annexe « A » jointe, est déclarée faire partie intégrante du présent Règlement administratif;
- En vue de l'application des articles 11(1), 11(2) et 11(3) du Règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam, il est par les présentes établi, imposé et levé pour l'année 2006, les taux de taxes foncières indiqué à la colonne 34 de l'annexe « A » pour chaque classe d'immeuble retrouvée à la colonne 3 du même document;
- Ce Règlement administratif peut être cité comme étant le Règlement sur les taux annuels de taxes foncières de Uashat mak Mani-Utenam, numéro 2, 2006;
- Ce Règlement prend force et effet immédiatement après son approbation par le Ministère des Affaires Indiennes et du Nord Canada.

Quorum: _____ [5]

[Elie-Jacques Jourdain]

Chef

[Yves Rock]

Conseiller

[Marcelle St-Onge]

Conseiller

[Marie-Marthe Fontaine]

Conseiller

[Georges-Ernest Grégoire]

Conseiller

[Bernadette Michel]

Conseiller

[Gilles Jourdain]

Conseiller

[Ronald Fontaine]

Conseiller

ANNEXE “A”

CLASSE ET TAUX DE TAXATION FONCIÈRE

Colonne 1 Secteur	Colonne 2 Nom de la Réserve	Colonne 3 Classe d'immeuble	Colonne 4 Taux de taxe Foncière 2006
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	1,65
		2. Services publics	3,30
		3. Terrains non-aménagés	1,65
		4. Industries principales	3,25
		5. Industries légères	3,30
		6. Entreprises	3,30
		7. Terrains aménagés	1,65
		8. Loisirs et but non-lucratif	1,65
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	1,60
		2. Services publics	2,10
		3. Terrains non-aménagés	1,60
		4. Industries principales	2,08
		5. Industries légères	2,10
		6. Entreprises	2,10
		7. Terrains aménagés	1,60
		8. Loisirs et but non-lucratif	1,60

**CARRY THE KETTLE FIRST NATION
2006 PROPERTY TAX RATES BY-LAW**

[Effective August 1, 2006]

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 Carry The Kettle First Nation enacted the *Carry The Kettle Property Assessment and Taxation By-law* on April 24, 2003;

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 *Carry The Kettle First Nation 2006 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 2.8761%.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on June 9, 2006.

Chief Elvis Hotomani

[Kurt Adams]

Councillor Kurt Adams

[Joel Ashdoehonk]

Councillor Joel Ashdoehonk

[Donna Prettyshield]

Councillor Donna Prettyshield

[Roxanne Thomson]

Councillor Roxanne Thomson

[Sheryl Thomson]

Councillor Sheryl Thomson

[Clyde O'Watch]

Councillor Clyde O'Watch

**OCEAN MAN FIRST NATION
RATES BY-LAW 2006
BY-LAW NO. 2006-01**

[Effective December 11, 2006]

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

AND WHEREAS the Chief & Council of the Ocean Man First Nation (also known as the Ocean Man Band) enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* on June 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 Rates By-law 2006*.

2. Pursuant to Section eleven (11) of the *Ocean Man First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief & Council at a duly convened meeting held on the [22nd] day of [November] , 2006.

[Connie Big Eagle]

Chief Connie Big Eagle

[Christine Grealey]

Councillor Christine Grealey

[Lillian Big Eagle]

Councillor Lillian Big Eagle

[Gloria Shepherd]

Councillor Gloria Shepherd

[Crystal Big Eagle]
Councillor Crystal Big Eagle

[Trevor Ewack]
Councillor Trevor Ewack

SCHEDULE "A"

2006-01

The Council of the Ocean Man First Nation hereby adopts the following taxation rates for the 2006 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	29.7 Mills
Class 2 - Utilities	29.7 Mills
Class 3 - Unmanaged Forest Land	29.7 Mills
Class 4 - Major Industry	31.5 Mills
Class 5 - Light Industry	31.5 Mills
Class 6 - Business and Other	29.7 Mills
Class 7 - Managed Forest Land	29.7 Mills
Class 8 - Recreation/Non-Profit Organization	29.7 Mills
Class 9 - Farm	29.7 Mills

Note: Number and types of property classes may vary across jurisdictions.

WHITECAP DAKOTA FIRST NATION
2006 RATES BY-LAW
BY-LAW NO. 2006-01

[Effective November 16, 2006]

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 2006 Rates By-law*.

2. Pursuant to Section V 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 *2006 Rates By-law*.

COUNCIL HEREBY ENACTS this by-law at a duly convened meeting held on the 28th day of July, 2006.

[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 2006 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section VIII of the <i>Whitecap Dakota 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 V of the <i>Whitecap Dakota First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	
Class 2 - Utilities	
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	29.93
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	

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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. 11:1.107).

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*.

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2004 Tax Rates By-law	May 10/04	8:2.277	
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2006 Tax Rates By-law	May 31/06	10:2.535	
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2001 Tax Rates By-law	May 3/00	5:2.153	
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Business Licensing By-law	Feb 24/04	8:2.280	
Property Assessment and Taxation By-law	May 25/04	8:2.291	
2004 Tax Rates By-law	Dec 2/04	9:1.1	
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2006 Tax Rates By-law	May 15/06	10:2.541	

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Amendment Property Tax Expenditure By-law	July 20/98	3:1.17	
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Property Assessment and Taxation Amending By-law No. 8 1997	Sept 10/97	2:1.63	

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Property Assessment and Taxation By-law	Feb 23/99	3:2.211	
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2001 Tax Rates By-law	June 15/01	5:2.157	
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2005 Tax Rates By-law	Oct 31/05	10:1.3	
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2004 Rates By-law	May 5/04	8:2.341	
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Financial Administration By-law	Jan 14/03	7:2.456	
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1999 Tax Rates By-law	Sept 3/99	4:1.3	
2001 Tax Rates By-law	Dec 19/01	6:2.342	
2003 Taxation Rates By-law	Nov 18/03	8:2.345	
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2003 Rates By-law No. 2003-02	June 11/03	8:1.14	
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CAMPBELL RIVER FIRST NATION			
Property Assessment and Taxation By-law	Nov 27/02	7:1.28	
Property Tax Expenditure By-law	Aug 26/03	8:1.26	
2003 Rates By-law	June 9/03	8:1.24	
2004 Rates By-law	May 25/04	8:2.347	
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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	
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Amendment.....	Feb 25/03	7:2.486	
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Property Assessment and Taxation By-law	April 22/05	9:2.326	s.15 by Property Assessment and Taxation Amendment By-law (10:1.35)
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Rates By-law 2006	May 31/06	10:2.564	
COLDWATER INDIAN BAND			
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2003 Tax Rates By-law	Aug 26/03	8:1.35	
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2005 Tax Rates By-law	Dec 16/05	10:2.567	
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2002 Rates By-law	May 29/02	6:2.346	
2003 Rates By-law	April 25/03	7:2.487	
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1996 Rates By-law	Feb 3/97	2:1.83	
1997 Rates By-law	May 30/97	2:1.84	
1998 Rates By-law	June 1/98	2:2.465	
2000 Rates By-law	Dec 18/00	5:2.192	
2001 Rates By-law	Oct 1/01	6:1.32	
2002 Rates By-law	Sept 1/02	7:1.81	
2003 Rates By-law	Aug 29/03	8:1.37	
2004 Rates By-law	June 4/04	8:2.355	

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Taxation Expenditure By-law	Aug 29/03	8:1.39	
COWICHAN INDIAN BAND			
Annual Property Tax Budget By-law 1997	June 20/97	2:1.86	
By-law to Fix Tax Rate and Percentage Additions for the Year 1997	June 20/97	2:1.89	
By-law to Fix Tax Rate and Percentage Additions for the Year 2000	Sept 21/00	5:1.3	
By-law to Fix Tax Rate for the Year 2001	Oct 18/01	6:1.34	
By-law to Fix Tax Rate for the Year 2002	Oct 23/02	7:1.83	
By-law to Fix Tax Rate for the Year 2003	Sept 30/03	8:1.45	
By-law to Fix Tax Rate for the Year 2004	July 6/04	8:2.357	
By-law to Fix Tax Rate for the Year 2005	May 31/05	9:2.379	
By-law to Fix Tax Rate for the Year 2006	May 31/06	11:1.15	
Business Licensing By-law By-law No. 2, 1997	Mar 19/98	2:2.467	
Property Assessment and Taxation Amendment By-law No. 2, 1997	Dec 4/97	2:2.483	
Property Assessment and Taxation Amendment By-law No. 3, 2000	July 27/00	5:2.194	
COWICHAN TRIBES			
Community Improvement Fee By-law, 2002		7:1.85	

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BRITISH COLUMBIA (continued)			
DOIG RIVER INDIAN BAND			
Financial Administration By-law	Aug 18/04	9:1.59	
FORT NELSON FIRST NATION			
Property Tax Expenditure By-law	Aug 25/01	6:1.38	
Property Tax Expenditure By-law	Aug 5/02	7:1.89	
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	
HAISLA NATION			
Property Assessment and Taxation By-law	Sept 19/06	11:1.17	
HUPACASATH FIRST NATION			
Business Licensing By-law	Feb 1/06	10:2.569	
KAMLOOOPS INDIAN BAND			
A By-law to Amend the Business License			
By-law 1981-1 By-law Amendment			
No. 1, 1997-1	May 9/97	2:1.91	
Assessment By-law	Dec 16/05	10:2.586	
2001 Budget By-law	Oct 18/01	6:1.45	
2002 Budget By-law	Oct 6/02	7:1.96	
2003 Budget By-law	Sept 5/03	8:1.47	
2004 Budget By-law	Dec 2/04	9:1.83	
2005 Budget By-law	June 8/05	9:2.381	
Budget By-law 2006	May 18/06	11:1.66	
Business Licensing By-law No. 2001-04	June 3/02	6:2.348	

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
Property Assessment Amendment			
By-law No. 00-52	Dec 17/00	5:2.198	
Property Assessment Amendment			
By-law No. 00-54	Dec 20/00	5:2.199	
2001 Property Rates By-law	Oct 18/01	6:1.51	
2002 Property Rates By-law	Oct 6/02	7:1.104	
2003 Property Rates By-law	Sept 5/03	8:1.56	
2004 Property Rates By-law	Dec 2/04	9:1.92	
2005 Property Rates By-law	June 8/05	9:2.390	
Property Rates By-law 2006	May 18/06	11:1.73	
Property Tax Expenditure By-law	July 29/97	2:1.123	
Property Taxation and Assessment			
Amendment By-law No. 00-51	Dec 17/00	5:2.200	
Property Taxation By-law	Dec 16/05	10:2.617	
1999 Rates and Budget By-law	July 20/99	3:2.309	
2000 Rates and Budget By-law	Sept 30/00	5:1.5	
Sales Tax By-law, 1998	Sept 1/98	3:1.38	
Sun Rivers Budget By-law 2006	May 31/06	11:1.85	
Sun Rivers Property Rates By-law 2006	May 31/06	11:1.88	
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	

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BRITISH COLUMBIA (continued)			
KANAKA BAR INDIAN BAND			
2004 Rates By-law	June 4/04	8:2.359	
2006 Rates By-law	Dec 11/06	11:1.92	
KITSUMKALUM FIRST NATION			
Property Assessment and Taxation By-law	Sept 28/05	10:1.39	
KWANTLEN FIRST NATION			
Property Assessment and Taxation Amendment By-law No. 01	Mar 30/06	10:2.661	
Property Assessment and Taxation Amendment By-law No. 01-2006.....	Oct 10/06	11:1.96	
Property Assessment and Taxation By-law	Nov 2/04	9:1.101	ss.46(1), 49, 60(1) by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661)
s.49 by Property Assessment and Taxation Amendment By-law No. 01-2006 (11:1.96)			
2005 Rates By-law	Mar 30/06	10:2.657	
2006 Rates By-law	Oct 10/06	11:1.94	
KWAW KWAW APLT FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.43	
Exemption By-law 1999.....	July 20/99	3:2.316	
Exemption By-law 2001.....	July 31/01	6:1.54	
Property Tax Expenditure By-law	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Oct 19/00	5:1.23	

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BRITISH COLUMBIA (continued)			
KWAW KWAW APLIT FIRST NATION (continued)			
1998 Rates By-law	Aug 11/98	3:1.44	
1999 Rates By-law	July 20/99	3:2.317	
2000 Rates By-law	Sept 21/00	5:1.14	
2001 Rates By-law	June 12/01	5:2.203	
Rates By-law No. 2003	Aug 29/03	8:1.65	
Rates By-law No. 2004	June 17/04	9:1.153	
Rates By-law No. 2005	May 31/05	9:2.399	
Rates By-law No. 2006	July 10/06	11:1.98	
LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.47	
Exemption By-law 1999.....	Sept 7/99	4:1.9	
Exemption By-law 2000.....	Dec 5/00	5:1.26	
Exemption By-law 2001.....	June 15/01	5:2.207	
Property Tax Expenditure By-law	Sept 21/00	5:1.27	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 21/00	5:1.34	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.208	
1998 Rates By-law	Aug 11/98	3:1.48	
1999 Rates By-law	Sept 7/99	4:1.10	
2000 Rates By-law	Sept 21/00	5:1.24	
2001 Rates By-law	June 15/01	5:2.205	
2002 Rates By-law	Oct 6/02	7:2.489	

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BRITISH COLUMBIA (continued)			
LAKE BABINE NATION			
Financial Administration By-law	July 15/03	8:1.67	
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION			
Railway Right-of-Way Rates By-law			
No. 2004-2	Nov 15/04	9:1.155	
Railway Right-of-Way Rates By-law			
No. 2005-2	July 4/05	10:1.92	
Railway Right-of-Way Rates By-law			
No. 2006-2	Aug 4/06	11:1.100	
2003 Rates By-law	Aug 29/03	8:1.100	
Rates By-law No. 2004	June 17/04	9:1.158	
Rates By-law No. 2005	July 4/05	10:1.95	
Rates By-law No. 2006	Aug 4/06	11:1.103	
L'HEIDLI T'ENNEH BAND			
Land Code	Dec 1/00	5:2.209	
1999 Rates By-law	Sept 3/99	4:1.12	
2000 Rates By-law	Dec 5/00	5:1.35	
2001 Rates By-law	Aug 25/01	6:1.55	
2002 Rates By-law	Sept 1/02	7:1.112	
2003 Rates By-law	Nov 18/03	8:2.361	
2004 Rates By-law	Dec 2/04	9:1.160	
Taxation and Assessment Amending			
By-law No. 1997-1	Oct 24/97	2:2.492	
Taxation Rates By-law, 1998-TX01	June 10/98	2:2.507	

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BRITISH COLUMBIA (continued)			
LHEIT-LIT'EN NATION INDIAN BAND			
Taxation Rates By-law, 1996.....	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997.....	June 20/97	2:1.135	
LILLOOET INDIAN BAND			
Property Tax Expenditure By-law	Mar 20/97	2:1.136	
Rates By-law 1996-T02	Apr 28/97	2:1.144	
Rates By-law 1997-T01	June 20/97	2:1.145	
Rates By-law 1998-T01	June 18/98	2:2.508	
Rates By-law 1999-T01	Sept 3/99	4:1.14	
Taxation Amending By-law No. 1996-T02.....	Mar 20/97	2:1.146	
LITTLE SHUSWAP INDIAN BAND			
2005 Railway Right-of-Way Tax Rates			
By-law.....	July 11/05	10:1.97	
Rates By-law 1997-T02	May 30/97	2:1.148	
Rates By-law 1998-T02	June 10/98	2:2.509	
Rates By-law 1999-T02	May 31/99	3:2.320	
Rates By-law 2000-T02	Sept 21/00	5:1.37	
Rates By-law 2001-T02	June 2/01	5:2.241	
Rates By-law 2002-T02	May 29/02	6:2.382	
Rates By-law 2003-T02	June 1/03	7:2.491	
Rates By-law 2004-T02	July 6/04	9:1.162	
Rates By-law 2005-T02	July 11/05	10:1.99	
Rates By-law 2006-T02	June 16/06	10:2.663	

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BRITISH COLUMBIA (continued)			
LOWER KOOTENAY INDIAN BAND			
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40))	Nov 6/97	2:2.510	
Property Tax Expenditure By-law	Nov 6/97	2:2.516	
1997 Rates By-law	May 29/97	2:1.149	
1998 Rates By-law	June 1/98	2:2.513	
1999 Rates By-law	May 31/99	3:2.321	
2000 Rates By-law	Dec 5/00	5:1.38	
2001 Rates By-law	Dec 19/01	6:2.383	
2002 Rates By-law	Oct 10/02	7:2.492	
2003 Rates By-law	April 30/03	7:2.494	
2004 Rates By-law	Aug 18/04	9:1.163	
2005 Rates By-law	July 29/05	10:1.100	
Rates By-law 2006	June 16/06	10:2.664	
LOWER NICOLA INDIAN BAND			
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	

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BRITISH COLUMBIA (continued)			
LOWER NICOLA INDIAN BAND (continued)			
2005 Annual Tax Rates By-law	July 6/05	10:1.102	
2006 Annual Tax Rates By-law	Aug 1/06	11:1.105	
Property Assessment Amending By-law Number 11	July 23/97	2:1.154	
Property Assessment By-law Amendment By-law Number 12	Jan 21/01	5:2.242	
LOWER SIMILKAMEEN INDIAN BAND			
2004 Annual Tax Rates By-law No. 1	Dec 8/04	9:1.165	
2002 Assessment By-law	Nov 30/02	7:1.117	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	Jan 22/98	2:2.523	
Expenditure By-law	Nov 30/02	7:1.165	
Property Assessment and Taxation By-law	Oct 20/97	2:2.526	
Property Tax Expenditure By-law No. 1998.03	May 25/98	3:1.54	
Property Taxation By-law	Nov 30/02	7:1.170	ss. 14(1), 14(2), 14(3) by Property Taxation By-law, Amendment By-law No. 1-2004 (9:1.167)
Property Taxation By-law, Amendment By-law No. 1-2004.....	Dec 8/04	9:1.167	
1998 Rates By-law	Dec 23/98	3:2.329	
1999 Rates By-law	Feb 8/00	4:2.222	
2000 Rates By-law	Feb 7/01	5:2.244	

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BRITISH COLUMBIA (continued)			
LOWER SIMILKAMEEN INDIAN BAND (continued)			
2005 Tax Rates By-law No. 1	July 29/05	10:1.104	
MATSQUI FIRST NATION			
Exemption By-law 1998.....	Aug 10/98	3:1.59	
Exemption By-law 1999.....	July 30/99	4:1.15	
Property Tax Expenditure By-law	Jan 15/03	7:2.498	
Property Tax Expenditure By-law	Nov 23/03	8:2.368	
Property Tax Expenditure By-law	Oct 3/05	10:1.106	
2002 Railway Right-of-Way Taxation Rates			
By-law No. 2002-04	Sept 1/02	7:1.224	
1998 Rates By-law	Aug 10/98	3:1.60	
1999 Rates By-law	July 30/99	4:1.16	
2000 Rates By-law No. 2000-02	Dec 20/00	5:2.246	
2002 Rates By-law No. 2002-02	Dec 18/02	7:2.496	
2003 Rates By-law No. 2003-02	Nov 23/03	8:2.366	
Rates By-law No. 2005-02	Oct 3/05	10:1.112	
MCLEOD LAKE INDIAN BAND			
Property Tax By-law	Feb 3/97	2:1.159	
METLAKATLA FIRST NATION			
Property Assessment and Taxation By-law	Sept 28/05	10:1.114	
2006 Rates By-law	Aug 4/06	11:1.107	
MORICETOWN FIRST NATION			
Financial Administration By-law	Jan 14/03	7:2.505	
Property Assessment and Taxation By-law	Nov 27/02	7:1.225	

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BRITISH COLUMBIA (continued)			
MORICETOWN FIRST NATION (continued)			
2003 Rates By-law	July 14/03	8:1.105	
2004 Rates By-law	Aug 18/04	9:1.169	
2005 Rates By-law	July 6/05	10:1.166	
Rates By-law 2006	Aug 4/06	11:1.109	
MUSQUEAM INDIAN BAND			
1997 Annual Tax Rates By-law	May 30/97	2:1.216	
Property Tax Expenditure By-law	June 10/98	3:1.65	
Property Tax Expenditure By-law	July 15/02	6:2.387	
Property Tax Expenditure By-law	June 17/03	8:1.110	
Property Tax Expenditure By-law	July 6/04	9:1.173	
Property Tax Expenditure By-law	July 16/05	10:1.170	
Property Tax Expenditure By-law	Aug 29/06	11:1.113	
1998 Rates By-law No. 1998-02	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01	May 31/99	3:2.331	
2000 Rates By-law No. 2000-01	June 4/00	4:2.224	
2001 Rates By-law No. 2001-01	Sept 20/01	6:1.60	
2002 Rates By-law No. 2002-01	July 15/02	6:2.385	
2003 Rates By-law No. 2003-01	June 17/03	8:1.108	
2004 Rates By-law No. 2004-01	July 6/04	9:1.171	
2005 Rates By-law No. 2005-01	July 16/05	10:1.168	
2006 Rates By-law No. 2006-02	Aug 29/06	11:1.111	
NADLEH WHUT'EN INDIAN BAND			
Financial Administration By-law	June 28/99	3:2.337	

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BRITISH COLUMBIA (continued)			
NADLEH WHUT'EN INDIAN BAND (continued)			
Property Assessment and Taxation Amending By-law.....	Sept 3/99	4:1.19	
Property Assessment and Taxation By-law	Apr 7/99	3:2.348	ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)
1999 Rates By-law	Mar 23/99	3:2.335	Sch A by 1999 Rates By-law Amending By-law (3:2.333)
RATES BY-LAW 2006			
1999 Rates By-law Amending By-law	June 16/06	10:2.666	
2000 Rates By-law Amending By-law	July 20/99	3:2.333	
2001 Rates By-law Amending By-law	June 25/00	4:2.226	
2002 Rates By-law Amending By-law	Aug 2/01	6:1.62	
2003 Rates By-law Amending By-law	Aug 5/02	7:1.276	
2004 Rates By-law Amending By-law	May 29/03	8:1.118	
2005 Rates By-law Amending By-law	June 17/04	8:2.374	
2005 Rates By-law Amending By-law	July 22/05	10:1.178	
NAK'AZDLI INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/00	5:1.40	
NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION			
Annual Tax Rates By-law No. 1, 1996.....	Jan 9/97	2:1.218	
Property Tax Expenditure By-law	Apr 7/97	2:1.220	
NEKONLITH INDIAN BAND			
1997 Rates By-law	July 23/97	2:1.226	
1998 Rates By-law	Sept 21/98	3:1.73	

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BRITISH COLUMBIA (continued)			
NESKONLITH INDIAN BAND (continued)			
1999 Rates By-law	Dec 22/99	4:2.229	
2001 Rates By-law	Oct 31/01	6:1.65	
2003 Rates By-law	Sept 30/03	8:1.120	
2004 Rates By-law	Nov 2/04	9:1.179	
2005 Rates By-law	Dec 22/05	10:2.668	
NICOMEN INDIAN BAND			
Property Tax Expenditure By-law	July 22/06	10:1.182	
2004 Rates By-law	July 6/04	8:2.376	
2005 Rates By-law	July 22/06	10:1.180	
Rates By-law 2006	Dec 7/06	11:1.120	
OHAMIL INDIAN BAND see SHXW'OWHAMEL FIRST NATION			
OLD MASSETT VILLAGE COUNCIL			
Financial Management By-law	June 16/06	10:2.670	
OISOYOOS INDIAN BAND			
Assessment Amendment By-law 2005-1	Sept 28/05	10:1.189	
Tax Rates By-law No. 001, 1997	July 29/97	2:1.227	
Tax Rates By-law No. 001, 1998	July 2/98	3:1.74	
Tax Rates By-law No. 001, 1999	July 30/99	4:1.21	
Tax Rates By-law No. 001, 2000	July 27/00	5:2.249	
Tax Rates By-law No. 001, 2001	June 12/01	5:2.251	
Tax Rates By-law No. 001, 2002	July 15/02	6:2.393	
Tax Rates By-law No. 001, 2003	July 14/03	8:1.122	
Tax Rates By-law No. 001, 2004	June 11/04	8:2.378	

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BRITISH COLUMBIA (continued)			
Osoyoos Indian Band (continued)			
Tax Rates By-law No. 001, 2005	Aug 16/05	10:1.197	
Tax Rates By-law No. 001, 2006	July 10/06	10:2.692	
Taxation Amendment By-law 2005-1	Sept 28/05	10:1.199	
Taxation Expenditure By-law	Aug 16/05	10:1.202	
PAVILION INDIAN BAND			
Rates By-law 1997-T05	July 14/97	2:1.229	
Rates By-law 1998-T05	June 9/98	2:2.583	
Rates By-law 1999-T05	May 31/99	3:2.399	
Rates By-law 2000-T05	July 8/00	4:2.230	
Rates By-law 2001-T05	Aug 6/01	6:1.67	
Rates By-law 2002-T05	Sept 15/02	7:1.278	
Rates By-law 2003-T05	June 9/03	8:1.124	
Rates By-law 2004-T05	May 5/04	8:2.380	
Taxation and Assessment Amending By-law No. 1997-1	July 14/97	2:1.230	
POPKUM FIRST NATION			
Property Assessment By-law	Nov 16/05	10:1.209	
Property Taxation By-law	Nov 16/05	10:1.247	
Tax Rates By-law 2006	Aug 10/06	11:1.122	
SCOWLITZ FIRST NATION			
Property Taxation Amendment By-law No. 1-2005	Feb 1/06	10:2.695	
Tax Rates By-law 2005	Feb 1/06	10:2.696	

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BRITISH COLUMBIA (continued)			
SCOWLITZ FIRST NATION (continued)			
Tax Rates By-law 2006	Sept 27/06	11:1.124	
SEABIRD ISLAND INDIAN BAND			
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	
Rates By-law 2005-1	July 29/05	10:1.278	
Rates By-law 2006-1	July 10/06	10:2.698	
Taxation By-law	Sept 20/01	6:1.109	
SHUSWAP INDIAN BAND			
Expenditure By-law	May 31/05	9:2.403	
Expenditure By-law Annual Budget 2006	May 31/06	10:2.702	
1997 Rates By-law	May 30/97	2:1.233	
1998 Rates By-law	June 9/98	2:2.585	
1999 Rates By-law	May 31/99	3:2.402	
2000 Rates By-law	June 25/00	4:2.233	
2001 Rates By-law	June 14/01	5:2.255	
2002 Rates By-law	May 29/02	6:2.395	

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BRITISH COLUMBIA (continued)			
SHUSWAP INDIAN BAND (continued)			
2003 Rates By-law	April 9/03	7:2.516	
2004 Rates By-law	Mar 31/04	8:2.384	
2005 Rates By-law	May 31/05	9:2.401	
2006 Tax Rates Schedule Amending By-law ...	May 31/06	10:2.700	
SHXWHAˆY VILLAGE (formerly SKWAY INDIAN BAND)			
Property Assessment and Taxation By-law	Nov 15/04	9:1.182	s.6, Sch II by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234) s.6 by Property Assessment and Taxation By-law, Amendment By-law No. 2006-03 (11:1.126)
Property Assessment and Taxation By-law, Amendment By-law No. 2004-02			
	Nov 15/04	9:1.234	
Property Assessment and Taxation By-law, Amendment By-law No. 2006-03			
	Dec 7/06	11:1.126	
Property Tax Expenditure By-law			
	Sept 28/05	10:1.280	
2005 Rates By-law			
	June 8/05	9:2.409	
2006 Rates By-law			
	June 16/06	10:2.704	
SHXWˆOWHAMEL FIRST NATION (OHAMIL INDIAN BAND)			
Assessment By-law			
	Dec 11/03	8:2.386	
Rates By-law 2004-1			
	Dec 2/04	9:1.181	
Taxation By-law			
	Dec 11/03	8:2.424	

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BRITISH COLUMBIA (continued)			
SISKA INDIAN BAND			
2005 Rates By-law	July 22/05	10:1.286	
Rates By-law 2006	Aug 29/06	11:1.128	
Taxation Amending By-law 2005-01	Mar 22/05	9:2.411	
SKAWAHOOK FIRST NATION			
Tax Rates By-law 2005	Sept 28/05	10:1.288	
Tax Rates By-law 2006	June 16/06	10:2.706	
SKEETCHESTN INDIAN BAND			
Annual Tax Rates By-law No. 5, 1997	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999	Oct. 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001	Sept 20/01	6:1.141	
Annual Tax Rates By-law No. 7, 2002	Sept 1/02	7:1.282	
Annual Tax Rates By-law No. 8, 2003	Aug 29/03	8:1.128	
2004 Tax Rates By-law No. 9	June 21/04	8:2.456	
2005 Tax Rates By-law No. 10	July 6/05	10:1.290	
Tax Rates By-law 2006, No. 11	July 10/06	11:1.136	
Financial Management By-law			
No. 1985-2 (Revised 1996)	Aug 5/97	2:2.606	
Property Tax Expenditure By-law	July 6/05	10:1.292	
Property Tax Expenditure By-law	July 10/06	11:1.130	
SKIDEGATE INDIAN BAND			
Property Assessment and Taxation By-law	Feb 1/02	6:2.397	

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BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.76	
Exemption By-law 1999.....	July 20/99	3:2.404	
Exemption By-law 2000.....	Sept 21/00	5:1.94	
Exemption By-law 2001.....	Aug 25/01	6:1.161	
Exemption By-law 2002.....	Oct 10/02	7:2.520	
Exemption By-law 1-2003	Sept 15/03	8:1.152	
Exemption By-law 1-2004	Aug 26/04	9:1.238	
Exemption By-law 1-2005	July 29/05	10:1.301	
Exemption By-law 1-2006	Sept 27/06	11:1.140	
Property Tax Expenditure By-law	Sept 21/00	5:1.95	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 6/00	5:1.102	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.257	
1998 Rates By-law	Aug 11/98	3:1.77	
1999 Rates By-law	July 20/99	3:2.405	
2000 Rates By-law	Sept 21/00	5:1.92	
2001 Rates By-law	Aug 25/01	6:1.159	
2002 Rates By-law	Oct 10/02	7:2.518	
2003 Rates By-law	Sept 15/03	8:1.150	
2004 Rates By-law	Aug 26/04	9:1.236	
2005 Rates By-law	July 29/05	10:1.299	
2006 Rates By-law	Sept 27/06	11:1.138	

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BRITISH COLUMBIA (continued)			
SKUPPAH INDIAN BAND			
2002 Rates By-law	Oct 10/02	7:2.521	
2003 Rates By-law	Aug 29/03	8:1.153	
2004 Rates By-law	Aug 18/04	9:1.239	
2005 Rates By-law	Aug 15/05	10:1.302	
2006 Rates By-law	Dec 11/06	11:1.141	
SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE			
SLIAMMON FIRST NATION			
1997 Annual Tax Rates By-law	May 29/97	2:1.252	
1998 Annual Tax Rates By-law	June 18/98	2:2.624	
1999 Annual Tax Rate By-law	May 31/99	3:2.408	
2000 Annual Tax Rates By-law	June 25/00	4:2.235	
2001 Annual Tax Rates By-law	Aug 6/01	6:1.162	
2002 Annual Tax Rates By-law	July 15/02	6:2.449	
2003 Annual Tax Rates By-law	June 11/03	8:1.155	
2004 Annual Tax Rates By-law	June 18/04	8:2.458	
2005 Annual Tax Rates By-law	July 4/05	10:1.304	
Property Tax Expenditure By-law	June 20/97	2:1.254	
Property Tax Expenditure By-law	Aug 6/01	6:1.164	
Property Tax Expenditure By-law	July 15/02	6:2.451	
Property Tax Expenditure By-law	June 11/03	8:1.157	
Property Tax Expenditure By-law	June 21/04	8:2.460	
Property Tax Expenditure By-law	July 4/05	10:1.306	

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BRITISH COLUMBIA (continued)			
SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND			
2002 Taxation Rates By-law	Sept 1/02	7:1.300	
2003 Taxation Rates By-law	Aug 26/03	8:1.164	
2004 Taxation Rates By-law	June 4/04	8:2.466	
2005 Taxation Rates By-law	July 6/05	10:1.312	
Taxation Rates By-law 2006	June 16/06	10:2.708	
SODA CREEK INDIAN BAND			
Property Assessment and Taxation			
By-law No. 1998-TX01	Dec 23/97	2:2.626	
Property Tax Expenditure By-law	Sept 3/99	4:1.43	
1998 Rates By-law	June 10/98	2:2.682	
1999 Rates By-law	July 30/99	4:1.41	
2001 Rates By-law	June 14/01	5:2.258	
2002 Rates By-law	Nov 27/02	7:1.303	
2003 Rates By-law	June 1/03	8:1.166	
2004 Rates By-law	May 25/04	8:2.469	
2005 Rates by-law	May 31/05	9:2.412	
Rates By-law 2006	May 31/06	10:2.710	
SONGHEES FIRST NATION			
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	

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BRITISH COLUMBIA (continued)			
SONGHEES FIRST NATION (continued)			
Property Tax Expenditure By-law	April 18/05	9:2.416	
Property Tax Expenditure By-law			
No. 2006-01	April 11/06	10:2.714	
2006 Property Taxation Rates By-law			
No. 2006-02	April 11/06	10:2.712	
1998 Rates By-Law No. 1998-02	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02	June 25/00	4:2.237	
2001 Rates By-law No. 2001-02	June 15/01	5:2.260	
2002 Rates By-law No. 2002-02	June 3/02	7:1.305	
2003 Rates By-law No. 2003-02	June 9/03	8:1.168	
2004 Rates By-law No. 2004-02	May 10/04	8:2.471	
2005 Rates By-law No. 2005-02	April 18/05	9:2.414	
SONGHEES INDIAN BAND			
1997 Annual Tax Rates By-law	June 2/97	2:1.261	
SPIZZUM INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.263	
SQUAMISH INDIAN BAND			
Annual Tax Rates By-law No. 1, 1997	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001	June 15/01	5:2.270	

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BRITISH COLUMBIA (continued)			
SQUAMISH INDIAN BAND (continued)			
Annual Tax Rates By-law No. 1, 2002.....	July 15/02	6:2.458	
Annual Tax Rates By-law No. 1, 2003.....	June 9/03	8:1.178	
Annual Tax Rates By-law No. 1, 2004.....	June 4/04	8:2.481	
Annual Tax Rates By-law No. 1, 2005.....	June 8/05	9:2.424	
Annual Tax Rates By-law No. 1, 2006.....	June 16/06	10:2.717	
Property Assessment By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999.....	Feb 8/00	4:2.244	
Property Assessment By-law, Amendment By-law No. 1-2000.....	Dec 20/00	5:2.275	
Property Assessment By-law, Amendment By-law No. 1-2001.....	Feb 16/02	6:2.462	
Property Assessment By-law, Amendment By-law No. 1-2002.....	Feb 14/03	7:2.523	
Property Taxation By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.84	
SQUALIA FIRST NATION			
Property Assessment By-law.....	Nov 16/05	10:1.314	
Property Taxation By-law	Nov 16/05	10:1.351	
Tax Rates By-law 2006	Oct 10/06	11:1.143	
ST. MARY'S INDIAN BAND			
Expenditure By-law.....	Aug 16/05	10:1.382	

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BRITISH COLUMBIA (continued)			
ST. MARY'S INDIAN BAND (continued)			
Rates By-law 1997-T05	June 2/97	2:1.270	
Rates By-law 1998-T05	June 18/98	2:2.690	
Rates By-law 1999-T07	July 30/99	4:1.49	
Rates By-law 2000-YR08	June 25/00	4:2.247	
Rates By-law 2001-YR09	Aug 6/01	6:1.172	
Rates By-law 2002-YR10	Sept 1/02	7:1.315	
Rates By-law 2003-YR11	Aug 29/03	8:1.183	
Rates By-law 2004-YR12	Sept 28/04	9:1.241	
Rates By-law 2005-YR13	July 6/05	10:1.387	
Rates By-law 2006-YR14	Nov 16/06	11:1.145	
STELLAT'EN FIRST NATION			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education.....	Nov 5/99	4:1.50	
SUMAS FIRST NATION			
Tax Rates By-law 2005	Sept 28/05	10:1.388	
Tax Rates By-law 2006	Sept 19/06	11:1.146	
TIT'Q'ET FIRST NATION			
2003 Rates By-law	Sept 30/03	8:1.184	
2004 Rates By-law	Aug 18/04	9:1.242	
2005 Rates By-law	July 29/05	10:1.390	
Rates By-law 2006	Aug 29/06	11:1.148	

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BRITISH COLUMBIA (continued)			
TL'AZT'EN NATION			
2000 Expenditure By-law.....	Dec 20/00	5:2.278	
2002 Expenditure By-law.....	July 15/02	7:1.316	
2003 Expenditure By-law.....	June 9/03	8:1.186	
2004 Expenditure By-law.....	Aug 26/04	9:1.243	
2005 Expenditure By-law.....	July 22/05	10:1.391	
2006 Expenditure By-law.....	Aug 1/06	11:1.149	
1998 Rates By-law	July 23/98	3:1.87	
1999 Rates By-law	Nov 1/99	4:1.53	
2000 Rates By-law	Oct 20/00	5:1.111	
2002 Rates By-law	July 15/02	7:1.317	
2003 Rates By-law	June 9/03	8:1.187	
2004 Rates By-law	Aug 26/04	9:1.244	
2005 Rates By-law	July 22/05	10:1.392	
Rates By-law 2006	Aug 1/06	11:1.150	
TOBACCO PLAINS INDIAN BAND			
2002 Rates By-law	June 3/02	6:2.471	
2003 Rates By-law	June 11/03	8:1.189	
2004 Rates By-law	July 6/04	8:2.486	
2005 Rates By-law	Sept 28/05	10:1.394	
Rates By-law 2006	June 16/06	10:2.722	
TSAWOUT INDIAN BAND			
Rates By-law 1997-T01	May 28/97	2:1.271	
Rates By-law 1998-TX01.....	June 9/98	2:2.691	

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BRITISH COLUMBIA (continued)			
TSAWOUT INDIAN BAND (continued)			
Rates By-law 1999-TX01.....	May 31/99	3:2.418	
Rates By-law 2000 TX-01.....	June 4/00	4:2.248	
Rates By-law 2001 TX-02.....	June 13/01	5:2.279	
Rates By-law 2002 TX-01.....	May 29/02	6:2.473	
Rates By-law 2003 TX-01.....	June 1/03	7:2.526	
Rates By-law 2004 TX-01.....	May 25/04	8:2.488	
Rates By-law 2005 TX-01.....	May 31/05	9:2.429	
Rates By-law 2006 TX-01.....	May 15/06	10:2.724	
TSAWWASSEN FIRST NATION			
Assessment By-law Amendment			
By-law 1999.....	Mar 9/00	4:2.250	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants	June 2/97	2:1.274	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants	June 1/98	2:2.693	
1997 Rates By-law	June 2/97	2:1.275	
1998 Rates By-law	June 18/98	2:2.694	
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	

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BRITISH COLUMBIA (continued)			
TSAWASSEN FIRST NATION (continued)			
2003 Rates By-law	May 29/03	8:1.191	
2004 Rates By-law	May 30/04	8:2.490	
2005 Rates By-law	June 8/05	9:2.431	
2006 Rates By-law	June 16/06	10:2.725	
Taxation By-law Amendment By-law 1997	Oct 20/97	2:2.696	
Taxation By-law Amendment By-law 1999	Mar 9/00	4:2.297	
TS'KW'AYLAXW FIRST NATION			
Rates By-law 2005-T01	July 22/05	10:1.396	
Rates By-law 2006-T01	July 10/06	10:2.727	
TSLEIL-WAUTUTH NATION (BURREARD INDIAN BAND)			
Consolidated Property Assessment and			
Taxation By-law 1997	Sept 30/97	2:2.698	ss.16, 21(1), 30(2) by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302)
Consolidated Property Assessment and			
Taxation By-law 1999-1	Feb 8/00	4:2.302	s.46 by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)
Consolidated Property Assessment and			
Taxation By-law 1997 Amendment			
By-law 1999-2000	Dec 7/99	4:2.304	

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BRITISH COLUMBIA (continued)			
T'SLEIL-WAUTUTH NATION (BURREARD INDIAN BAND) (continued)			
Expenditure By-law No. EXP-2000-01	Dec 18/00	5:2.285	
Expenditure By-law No. EXP 2006-01	June 16/06	10:2.729	
1999 Rates By-law	June 28/99	3:2.424	
2000 Rates By-law	June 25/00	4:2.300	
2001 Rates By-law	June 15/01	5:2.283	
2002 Rates By-law	Sept 1/02	7:1.319	
2003 Rates By-law	June 11/03	8:1.193	
2004 Rates By-law	June 11/04	8:2.492	
2005 Rates By-law	July 6/05	10:1.398	
Rates By-law 2006	June 16/06	10:2.734	
TZEACHTEN FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.89	
Exemption By-law 1999.....	July 20/99	3:2.426	
Exemption By-law 2001.....	June 15/01	5:2.292	
Exemption By-law 2002.....	Sept 1/02	7:1.323	
Property Tax Expenditure By-law	Sept 21/00	5:1.115	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 6/00	5:1.122	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Dec 20/00	5:2.293	
1998 Rates By-law	Aug 11/98	3:1.90	
1999 Rates By-law	July 20/99	3:2.427	
2000 Rates By-law	Sept 21/00	5:1.113	

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BRITISH COLUMBIA (continued)			
TZEACHTEN FIRST NATION (continued)			
2001 Rates By-law	June 15/01	5:2.290	
2002 Rates By-law	Sept 1/02	7:1.321	
Rates By-law No. 2003	Aug 29/03	8:1.195	
Rates By-law No. 2004	June 4/04	8:2.494	
Rates By-law No. 2005	May 31/05	9:2.433	
Rates By-law No. 2006	July 10/06	11:1.152	
UPPER SIMILKAMEEN INDIAN BAND			
2002 Assessment By-law	Dec 19/02	7:2.528	
Expenditure By-law	Jan 15/03	7:2.576	
Property Assessment and Taxation By-law	Feb 11/97	2:1.280	
Property Tax Amending By-law No. 1 (1997) ..	Nov 7/97	2:2.752	
Property Taxation By-law	Dec 19/02	7:2.581	
1997 Rates By-law	Aug 15/97	2:1.278	
1998 Rates By-law	Oct 23/98	3:1.93	
1999 Rates By-law	Dec 7/99	4:2.305	
2000 Rates By-law	Jan 21/01	5:2.294	
2001 Rates By-law	Sept 20/01	6:1.173	
2002 Rates By-law	Nov 27/02	7:1.324	
2003 Rates By-law	Sept 5/03	8:1.197	
2004 Rates By-law	Nov 15/04	9:1.246	
Rates By-law 2006	Dec 7/06	11:1.154	
WEST MOBERLY FIRST NATIONS #545			
Financial Administration By-law	Feb 16/02	6:2.476	

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BRITISH COLUMBIA (continued)			
WEST MOBERLY FIRST NATIONS #545 (continued)			
Property Assessment and Taxation By-law	May 29/02	6:2.487	
WESTBANK FIRST NATION			
Campbell Road Capital Expenditure By-law No. 01-TX-01	May 5/01	5:2.300	
Cougar Road Improvement By-law No. 99-TX-05	May 7/00	4:2.309	
Design and Mapping By-law No. 03-TX-01	May 18/03	8:1.203	
1997 Expenditure By-law Annual Budget	July 29/97	2:1.337	
1998 Expenditure By-law Annual Budget	May 28/98	3:1.95	
1999 Expenditure By-law Annual Budget	May 28/99	3:2.430	
2001 Expenditure By-law Annual Budget	June 15/01	5:2.296	
2002 Expenditure By-law Annual Budget	May 29/02	6:2.539	
2003 Expenditure By-law Annual Budget	May 25/03	8:1.199	
2004 Expenditure By-law Annual Budget	May 31/04	8:2.496	
2005 Expenditure By-law Annual Budget	May 31/05	9:2.435	
Expenditure By-law Annual Budget 2006	May 31/06	10:2.736	
Old Ferry Wharf Road Waterworks			
By-law No. 99-TX-04	Oct 17/99	4:2.312	
Property Assessment Amendment			
By-law 97-TX-05	Oct 31/97	2:2.754	
Property Taxation Amendment			
By-law 97-TX-04	Dec 19/97	2:2.757	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Property Taxation Amendment			
By-law 99-TX-01	June 23/99	3:2.434	
Property Taxation Amendment			
By-law No. 05-TX-02	July 13/05	10:1.400	
Property Taxation By-law No. 05-TX-03	Dec 22/05	10:2.739	
1997 Tax Rate Schedule Amending By-law ...	May 28/97	2:1.339	
1998 Tax Rate Schedule Amending By-law	May 28/98	3:1.97	
1999 Tax Rate Schedule Amending By-law ...	May 28/99	3:2.432	
2000 Tax Rate Schedule Amending By-law	June 1/00	4:2.307	
2001 Tax Rate Schedule Amending By-law	May 30/01	5:2.298	
2002 Tax Rate Schedule Amending By-law	May 29/02	6:2.541	
2003 Tax Rate Schedule Amending By-law	May 25/03	8:1.201	
2004 Tax Rate Schedule Amending By-law	May 31/04	8:2.498	
2005 Tax Rate Schedule Amending By-law	May 31/05	9:2.438	
Tax Rate Schedule Amending By-law 2006 ...	May 31/06	10:2.743	
Taxation Expenditure Amendment			
By-law 97-TX-03	July 29/97	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01 ...	Feb 1/98	2:1.344	
Tsinstikeptum I.R. #9 Capital Expenditure			
By-law No. 00-TX-02	May 7/00	4:2.315	

repealed by Tsinstikeptum Indian Reserve
 No. 9 Capital Expenditure By-law
 No. 00-TX-06 (5:2.309)

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06	Dec 21/00	5:2.309	
[Tsinstikeptum] I.R. #9 Pine Stadium Lighting Improvement Project Capital Expenditure By-law No. 04-TX-02	July 6/04	8:2.501	
[Tsinstikeptum] I.R. #9 STQA? Kw LNIW?T Community Health Building Capital Expenditure By-law No. 05-TX-06	Dec 19/06	10:2.746	
[Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law No. 02-TX-04	Nov 30/02	7:1.326	
[Tsinstikeptum] I.R. No. 9 Water Reservoir Expansion Project Capital Expenditure By-law No. 06-TX-03	Nov 16/06	11:1.156	
Tsinstikeptum I.R. #10 Capital Expenditure By-law No. 00-TX-01	May 7/00	4:2.341	repealed by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05	Dec 21/00	5:2.311	
[Tsinstikeptum] I.R. #10 Highway 97 Infrastructure and Road Access Improvement Project Capital Expenditure By-law No. 03-TX-05	May 10/04	8:2.504	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Tsinstikeptum I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment			
By-law No. 05-TX-01	Dec 16/05	10:2.750	
[Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure			
By-law No. 03-TX-04	Nov 18/03	8:2.509	
Tsinstikeptum I.R. No. 10 Lindley Building Signage Project Capital Expenditure			
By-law No. 05-TX-07	Dec 16/05	10:2.754	
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law			
No. 01-TX-02	May 5/01	5:2.305	
[Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure			
By-law No. 04-TX-01	May 10/04	8:2.517	
WFN Business Licence Law No. 2005-17	Mar 31/05	9:2.441	
WHISPERING PINES/CLINTON INDIAN BAND			
Property Tax Expenditure By-law 1996	Feb 3/97	2:1.350	
1997 Rates By-law	May 30/97	2:1.346	
1998 Rates By-law	June 18/98	2:2.760	
1999 Rates By-law	July 20/99	3:2.435	
2001 Rates By-law	Dec 19/01	6:2.543	
2002 Rates By-law	Oct 10/02	7:1.331	

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BRITISH COLUMBIA (continued)			
WHISPERING PINES/CLINTON INDIAN BAND (continued)			
2003 Rates By-law	Nov 18/03	8:2.522	
2004 Rates By-law	Aug 18/04	9:1.248	
2005 Rates By-law	Sept 28/05	10:1.406	
2006 Rates By-law	July 10/06	10:2.757	
WILLIAM LAKE INDIAN BAND			
Property Assessment and Taxation By-law	Apr 19/04	8:2.524	
Property Taxation Expenditure By-law	July 19/06	11:1.160	
Rates By-law 2006	May 31/06	11:1.166	
YALE FIRST NATION No. 589			
Financial Administration By-law	Jan 24/03	7:2.635	
Property Assessment and Taxation By-law	April 9/03	7:2.646	
YEKOCHE FIRST NATION No. 728			
Financial Administration By-law	Nov 27/02	7:2.697	
Property Assessment and Taxation By-law	Feb 25/03	7:2.708	
MANITOBA			
MARCEL COLOMB FIRST NATION			
Band Custom Election Code	Mar 12/99	3:2.437	
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-Law No. 1, 1998	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	July 11/00	4:2.384	
OCN Annual Tax Rate By-law No. 1, 2001	May 19/01	5:2.313	
OCN Annual Tax Rate By-law No. 1, 2002	May 29/02	6:2.545	

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MANITOBA (continued)			
OPASKWYAK CREE NATION (continued)			
OCN Annual Tax Rate By-law No. 1, 2003	May 13/03	7:2.759	
OCN Annual Tax Rate By-law No. 1, 2004	May 3/04	8:2.575	
OCN Annual Tax Rate By-law No. 1, 2005	May 16/05	9:2.457	
OCN Annual Tax Rate By-law No. 1, 2006	May 15/06	10:2.759	
OCN Land Tax By-law Amendment 1998	June 9/98	3:1.99	
OCN Land Tax Expenditure By-law 1998	June 9/98	3:1.101	
NEW BRUNSWICK			
MIAWPUKEK FIRST NATION			
Telephone Companies Taxation By-law	Feb 9/00	4:2.386	
RED BANK FIRST NATION			
Property Assessment and Taxation By-law	May 5/01	5:2.315	
NEWFOUNDLAND AND LABRADOR			
MUSHUAU INNU FIRST NATION			
Taxation Expenditure By-law	Dec 7/06	11:1.168	
Telecommunications Companies			
Taxation By-law	Dec 7/06	11:1.174	
SHESHATSHU INNU FIRST NATION			
Taxation Expenditure By-law	Aug 4/06	11:1.179	
Telecommunication Companies			
Taxation By-law	May 15/06	10:2.761	
NORTHWEST TERRITORIES			
HAY RIVER DENE BAND RESERVE No. 1			
Business Licensing By-law	Jan 13/00	4:2.390	

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NOVA SCOTIA			
ESKASONI BAND			
Property Assessment and Taxation By-law	June 9/98	3:1.108	
2001 Taxation Rates By-law	May 5/01	5:2.367	
MEMBERTOU BAND			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic.....	Feb 22/97	3:1.157	
MILLBROOK FIRST NATION			
Property Tax Expenditure By-law	May 26/05	9:2.462	
1998 Rates By-law	Dec 8/98	3:1.182	
2000 Rates By-law	Sept 21/00	5:1.123	
2001 Rates By-law	May 5/01	5:2.369	
2002 Rates By-law	May 26/02	7:1.333	
2003 Rates By-law	April 9/03	7:2.761	
2004 Rates By-law	May 10/04	8:2.577	
2005 Rates By-law	May 26/05	9:2.459	
2006 Rates By-law	May 18/06	10:2.766	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	
ONTARIO			
CHIPPEWAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.371	
CHIPPEWAS OF KETTLE & STONY POINT FIRST NATION			
Financial Management By-law	Nov 28/02	7:1.336	

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ONTARIO (continued)			
CHIPPÉWAS OF MNIJIKANING FIRST NATION			
Taxi and Limousine Licensing By-law No. 03-01	Apr 21/04	8:2.580	
DOKIS FIRST NATION			
Financial Administration By-law	Mar 22/04	8:2.595	
LAC LA CROIX FIRST NATION			
Telephone Companies Taxation By-law	Dec 19/02	7:2.764	
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	
QUEBEC			
CONSEIL DES MONTAGNAIS DU LAC-SAINT-JEAN			
Règlement modifiant le Règlement administratif No. 22 concernant l'imposition de permis dans la réserve indienne de Mashteuiatsh No. 5	le 24 août 04	9:1.250	
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998	le 4 août 98	3:1.184	

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QUEBEC (continued)			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM (continued)			
Règlement administratif sur les taux de taxes foncières, numéro 1, 1999	le 31 mai 99	3:2.463	
Règlement administratif sur les taux de taxes foncières, numéro 2, 1999	le 31 mai 99	3:2.468	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2000	le 5 dec 00	5:1.126	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2001	le 12 juin 01	5:2.417	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002	le 26 mai 02	6:2.547	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2003	le 27 avril 03	7:2.768	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2004	le 22 mars 04	8:2.606	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2005	le 14 avril 05	9:2.468	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2006	le 19 juillet 06	11:1.185	
NATION HUIRONNE-WENDAT			
Règlement 2004-02 concernant les coûts de certains services publics	le 24 août 04	9:1.253	
SASKATCHEWAN			
CARRY THE KETTLE FIRST NATION			
Property Assessment and Taxation By-law	June 1/03	7:2.771	

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SASKATCHEWAN (continued)			
CARRY THE KETTLE FIRST NATION (continued)			
Property Tax Expenditure By-law	Feb 24/04	8:2.609	
2003 Tax Rates By-law	July 14/03	8:1.206	
2004 Tax Rates By-law	Aug 28/04	9:1.256	
2005 Tax Rates By-law	July 11/05	10:1.408	
2006 Tax Rates By-law	Aug 1/06	11:1.188	
FLYING DUST FIRST NATION			
Business Licensing By-law No. 1, 2003	May 3/04	8:2.616	
KEESEKOOSE FIRST NATION			
Trust Appropriations By-law	Dec 16/05	10:2.769	
LITTLE PINE FIRST NATION			
Government Act	June 18/01	6:1.175	
MUSKODAY FIRST NATION			
Land Code	Jan 1/00	5:2.420	
OCEAN MAN FIRST NATION			
Property Assessment and Taxation			
Amending By-law, 2001-02.....	Oct 1/01	6:1.189	
Property Assessment and Taxation			
Amending By-law, 2001-03.....	Nov 20/01	6:1.191	
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	
			ss.11(3), 12, 13(1), 19, 24, 26 by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191) s.32(4) by Property Assessment and Taxation Amending By-law, 2001-02 (6:1.189)

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SASKATCHEWAN (continued)			
OCEAN MAN FIRST NATION (continued)			
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
2000 Rates By-law	Dec 5/00	5:1.129	
2001 Rates By-law	June 2/01	5:2.440	
2002 Rates By-law	Nov 27/02	7:1.362	
2003 Rates By-law	Sept 30/03	8:1.207	
2004 Rates By-law	Dec 2/04	9:1.257	
2005 Rates By-law	Oct 31/05	10:1.409	
Rates By-law 2006	Dec 11/06	11:1.189	
WHITE BEAR FIRST NATIONS			
Financial Administration By-law	May 29/03	8:1.212	
Property Assessment and Taxation			
By-law Amendment	Dec 3/98	3:1.187	
Property Tax Expenditure By-law	Sept 3/99	4:1.55	
Smoking By-law	Jan 1/05	9:2.471	
1998 Tax Rates By-law	Jan 8/99	3:2.471	
2002 Tax Rates By-law	Aug 4/02	7:1.364	
2003 Tax Rates By-law	July 14/03	8:1.209	
2004 Tax Rates By-law	Aug 18/04	9:1.259	
2005 Tax Rates By-law	July 22/05	10:1.411	

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SASKATCHEWAN (continued)			
WHITECAP DAKOTA/SIOUX FIRST NATION			
Business Licensing By-law No. 2005-01	July 11/05	10:1.416	
Property Assessment and Taxation By-law	Nov 3/01	6:1.194	repealed by Property Assessment and Taxation By-law No. 2005-02 (10:1.431)
Property Assessment and Taxation By-law			
No. 2005-02	Sept 12/05	10:1.431	
2002 Rates By-law	Sept 6/02	7:1.367	
2003 Rates By-law	Sept 30/03	8:1.237	
2004 Rates By-law	Nov 10/04	9:1.262	
2005 Rates By-law	Sept 28/05	10:1.414	
2006 Rates By-law	Nov 16/06	11:1.191	

