

First Nations Gazette



2006

Vol. 10, No. 1

Pages 1 – 534

cited F.N. Gaz. 2006.10:1

MANAGING EDITOR

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

EDITORIAL ASSISTANT

Terri Bahr

EDITORIAL BOARD

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

INDIAN TAXATION ADVISORY BOARD

Chief C.T. (Manny) Jules, Chairman	
Strater Crowfoot	David Paul
Chief William McCue	Ricky Fontaine

Indian Taxation Advisory Board
and
Native Law Centre
2006

© 2006

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

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

First Nations Gazette Subscription and Distribution Office

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

Telephone: (306) 966-6189

Fax: (306) 966-6207

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

E-mail: native.law@usask.ca

The *First Nations Gazette* is published semi-annually.
2006 subscription rate: \$72.00 (Can.)

ISSN 1206-9086

WAIVER NOTICE

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

The publishers do not warrant that the by-laws and codes contained herein are complete or accurate, and do not assume, and hereby disclaim, any liability to any person for any loss or damage which may be caused by errors or omissions in the *First Nations Gazette*.

EXPLANATORY NOTES

CONTENT

This issue of the *First Nation Gazette* includes:

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

ARRANGEMENT/FORMAT

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

CITATION OF BY-LAWS AND CODES

1. Any by-law or code included in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, e.g. *Skeetchestn Indian Band Property Tax Expenditure By-law*, F.N. Gaz. 2006.10:1.292.

CITATION OF BY-LAWS AND CODES (continued)

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

LANGUAGE OF PUBLICATION

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

CONTENTS

ALBERTA

Alexander First Nation 2005 Tax Rates By-law.....	1
Bigstone Cree First Nation 2005 Tax Rates By-law.....	2
O'Chiese First Nation 2005 Tax Rates By-law.....	3

BRITISH COLUMBIA

Adams Lake Indian Band 2005 Rates By-law	4
Ashcroft Indian Band 2005 Property Rates By-law.....	6
Bonaparte Indian Band Annual Tax Rates By-law No. 17, 2005	8
Burns Lake Indian Band 2005 Rates By-law No. 2005-02	12
Property Tax Expenditure By-law	14
Canoe Creek Indian Band Financial Administration By-law	20
Chawathil First Nation 2005 Tax Rates By-law.....	31
Cheam First Nation Rates By-law 2005-1	33
Chemainus First Nation Property Assessment and Taxation Amendment By-law 2005...	35
Rates By-law 2005	37
Kitsumkalum First Nation Property Assessment and Taxation By-law	39
Leq'á:mel First Nation Railway Right-of-Way Rates By-law No. 2005-2.....	92
Rates By-law No. 2005.....	95
Little Shuswap Indian Band 2005 Railway Right-of-Way Tax Rates By-law	97
Rates By-law 2005-T02.....	99
Lower Kootenay Indian Band 2005 Rates By-law	100
Lower Nicola Indian Band Annual Tax Rates By-law for the Taxation Year 2005	102
Lower Similkameen Indian Band Tax 2005 Rates By-law No. 1, 2005.....	104

BRITISH COLUMBIA (continued)

Matsqui First Nation	
Property Tax Expenditure By-law	106
Rates By-law No. 2005-02	112
Metlakatla First Nation	
Property Assessment and Taxation By-law	114
Moricetown First Nation	
2005 Rates By-law	166
Musqueam Indian Band	
2005 Rates By-law No. 2005-01	168
Property Tax Expenditure By-law	170
Nadleh Whut'en Indian Band	
2005 Rates By-law Amending By-law	178
Nicomen Indian Band	
2005 Rates By-law	180
Property Tax Expenditure By-law	182
Osoyoos Indian Band	
Assessment Amendment By-law 2005-1.....	189
Tax Rates By-law No. 001, 2005.....	197
Taxation Amendment By-law 2005-1.....	199
Taxation Expenditure By-law	202
Popkum First Nation	
Property Assessment By-law	209
Property Taxation By-law.....	247
Seabird Island Indian Band	
Rates By-law 2005-1	278
Shxwhá:y Village	
Property Tax Expenditure By-law	280
Siska Indian Band	
2005 Rates By-law	286
Skawahlook First Nation	
Tax Rates By-law 2005	288
Skeetchestn Indian Band	
2005 Tax Rates By-law No. 10.....	290
Property Tax Expenditure By-law	292
Skowkale First Nation	
2005 Rates By-law	299
Exemption By-law 1-2005	301
Skuppah Indian Band	
2005 Rates By-law	302
Sliammon First Nation	
2005 Annual Tax Rates By-law	304
Property Tax Expenditure By-law	306

BRITISH COLUMBIA (continued)

Snuneymuxw First Nation	
2005 Taxation Rates By-law.....	312
Squiala First Nation	
Property Assessment By-law	314
Property Taxation By-law.....	351
St. Mary's Indian Band	
Expenditure By-law.....	382
Rates By-law 2005-Yr13.....	387
Sumas First Nation	
Tax Rates By-law 2005	388
T'it'q'et First Nation	
2005 Rates By-law	390
Tl'azt'en Nation	
2005 Expenditure By-law.....	391
2005 Rates By-law	392
Tobacco Plains Indian Band	
2005 Rates By-law	394
Ts'kw'aylaxw First Nation	
Rates By-law 2005-T01.....	396
Tsleil-Waututh First Nation	
2005 Rates By-law	398
Westbank First Nation	
Property Taxation Amendment By-law No. 05-TX-02.....	400
Whispering Pines/Clinton Indian Band	
2005 Rates By-law	406
SASKATCHEWAN	
Carry The Kettle First Nation	
2005 Tax Rates By-law.....	408
Ocean Man First Nation	
2005 Rates By-law	409
White Bear First Nation	
2005 Tax Rates By-law.....	411
Whitecap Dakota First Nation	
2005 Rates By-law	414
Business Licensing By-law No. 2005-01	416
Property Assessment and Taxation By-law No. 2005-02.....	431
Subject Index of By-laws.....	483
Table of By-laws and Codes	489

**BIGSTONE CREE FIRST NATION
2005 TAX RATES BY-LAW**

[Effective July 6, 2005]

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

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

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

1. This by-law may be cited for all purposes as the *Bigstone Cree First Nation 2005 Tax Rates By-law*.

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

- (a) for non-residential 2.66%
- (b) for machinery and equipment 1.99%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on April 26, 2005.

[Francis Gladue]
Chief Francis Gladue

[Clara Moberly]
Councillor Clara Moberly

[Silas Yellowknee]
Councillor Silas Yellowknee

[Albert Gladue]
Councillor Albert Gladue

[Leonard Alook]
Councillor Leonard Alook

[Marcel Gladue]
Councillor Marcel Gladue

[Darrell Gerrits]
Councillor Darrell Gerrits

**O'CHIESE FIRST NATION
2005 TAX RATES BY-LAW**

[Effective October 31, 2005]

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 2005 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%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on July 15, 2005.

Quorum 4.

[Darren Whitford]
Chief Darren Whitford

[Cedric Whitford]
Councillor Cedric Whitford

Councillor Roy Bremner

[Landi Cunningham]
Councillor Landi Cunningham

[Martin Ironbow]
Councillor Martin Ironbow

Councillor Robert Strawberry

[Barry Saulteaux]
Councillor Barry Saulteaux

ADAMS LAKE INDIAN BAND
2005 TAX RATES BY-LAW
BY-LAW NO. 2005-001

[Effective July 6, 2005]

WHEREAS the Chief and Council of the Adams Lake Indian Band deems it advisable and in the best interests of the band to engage in the taxation for local purposes of land, or interests in land including rights to occupy, possess or use land in the reserve; and

WHEREAS the Chief and Council of the Adams Lake Indian Band passed the *Adams Lake Indian Band Property Assessment By-law PR-95-01* and *Taxation By-law PR-95-02* on the 25th day of December, 1995 and it was approved by the Minister on the 8th day of May, 1996;

NOW THEREFORE BE IT HEREBY RESOLVED THAT the following by-law be and is hereby enacted for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Adams Lake Indian Band 2005 Rates By-law*.

2. Pursuant to section 18.1(3) of the *Adams Lake Indian Band Property Taxation By-law PR-95-02*, the Chief and Council shall impose and levy the tax rate.

3. Pursuant to section 18.1(4) of the *Adams Lake Indian Band Property Taxation By-law PR-95-02*, a by-law enacted pursuant to subsection (3) shall include a schedule.

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Adams Lake Indian Band at a duly convened meeting held on the 17th day of May 2005 at the Adams Lake Indian Band Administration Office, Chase, British Columbia.

[Ronnie Jules]

Chief Ronnie Jules

[Charlie Andrew]

Councillor Charlie Andrew

[Nelson Leon]

Councillor Nelson Leon

[Gina Johnny]

Councillor Gina Johnny

[Joe Michel]

Councillor Joe Michel

Councillor Diane Jules

ADAMS LAKE INDIAN BAND
 2005 TAX RATE SCHEDULE
 BY-LAW NO. 2005-001
 SCHEDULE "II"
 PROPERTY CLASSES WITHIN EACH TAXATION DISTRICT
 (SECTION 18.1)

Column 1 Name of Taxation District	Column 2 Named Reserves Comprising Taxation District	Column 3 Property Classes	Column 4 Tax Rate for the Taxation Year	
			I.R.#1-I.R.#5	I.R.#6-I.R.#7
Taxation District	The whole of the reserve lands of the Adams Lake Indian Band	1. Residential	11.5630	<i>12.1324</i>
		2. Utilities	60.4487	<i>57.7577</i>
Adams Lake Indian Band	I.R.#1 to I.R.#5 (shown in bold) <i>I.R.#6 and I.R.#7 (shown in italic)</i>	3. Unmanaged Forest Land	39.2600	<i>11.8800</i>
		4. Major Industry	35.4700	<i>69.6069</i>
		5. Light Industry	37.5440	<i>39.3473</i>
		6. Business/Other	24.3851	<i>31.4348</i>
		7. Managed Forest Land	26.2100	<i>6.0100</i>
		8. Recreational/ Non-Profit	15.9448	<i>12.5888</i>
		9. Farm	17.4254	<i>18.0772</i>

**ASHCROFT INDIAN BAND
2005 PROPERTY RATES BY-LAW**

[Effective July 22, 2005]

WHEREAS:

In 1993, the *Ashcroft Indian Band Assessment By-law*, and the *Taxation By-law*, were passed pursuant to Section 83 of the *Indian Act*, and were approved by the Minister of Indian Affairs and Northern Development in 1993;

AND WHEREAS:

It is necessary to adopt a further by-law for the purposes of implementing the Ashcroft Indian Band’s taxation system.

BE IT HEREBY RESOLVED:

That the Chief and Council of the Ashcroft 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*.

SHORT TITLE

This by-law may be cited as the *2005 Property Rates By-law*.

Pursuant to the *Ashcroft Indian Band Property Taxation By-law* the tax rates for each class of property shall be in accordance with Schedule “A” which is attached to and forms part of this by-law.

APPROVED BY CHIEF AND COUNCIL at a duly convened meeting of the Council of the Ashcroft Indian Band held at the Ashcroft Indian Band Administration Office, Ashcroft, British Columbia this 15th day of June, 2005.

Moved by: _____ Seconded by: _____

A quorum of Band Council consists of _____ Councillors.

[Greg Blain]

Chief

[Holly Renz]

Councillor

[Bert Kirkpatrick]

Councillor

SCHEDULE "A"

Rates of tax applied against each \$1,000.00 of Net Taxable Value of Property

Class of Property	Tax Rate
1. Residential	12.9325
2. Utilities	54.5475
3. Unmanaged Forest Land	42.08
4. Major Industry	41.63
5. Light Industry	34.4258
6. Business and Other	32.2993
7. Managed Forest Land	13.61
8. Recreational/Non-Profit Organization	13.4302
9. Farm	16.0302

BONAPARTE INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 17, 2005

[Effective November 16, 2005]

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

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

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

2. The classes of property for the purpose of this by-law are established hereby as set out in the *Prescribed Classes of Property Regulations*, B.C. Regulation 438/81, made pursuant to the *Assessment Act* (B.C.), and in force for 2005.

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

4. For the purpose of section 11 of the *Bonaparte Property Tax By-law* there are hereby established, imposed and levied for the taxation year 2005 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule "A" beside the property class set out in column 2 of Schedule "A", which is attached to and forms part of this By-law.

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

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Bonaparte Indian Band held at the Bonaparte Band Office, 2610 Perry Road, P.O. Box 669, Cache Creek, BC, V0K 1H0, this 15th day of August, 2005.

A quorum of Band Council consists of 5 Councillors.

[Mike Retasket]

Chief Mike Retasket

[Keith Zabolte]

Councillor Keith Zabolte

[Tom Basil]

Councillor Tom Basil

Councillor Wanda Antoine

[Matilda Morgan]

Councillor Matilda Morgan

Councillor Shannon Porter

[Dave Antoine]

Councillor Dave Antoine

Councillor Earl William

SCHEDULE "A"

2005

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

SCHEDULE "B"

2005

Bonaparte Indian Band
Property Tax Budget

Tax Revenue

Property Class	Assessed Value	Rate	Revenue
Residential	\$ 300.00	10.363	\$ 3.11
Utilities	158,037.00	34.243	5,411.67
			<u>\$ 5,414.78</u>

Tax Expenditures

Assessment services			82.82
Operations and maintenance			\$ 5,331.96
			<u>\$ 5,414.78</u>

BURNS LAKE INDIAN BAND
2005 RATES BY-LAW
BY-LAW NO. 2005-02

[Effective November 16, 2005]

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 Burns Lake Indian Band has duly and properly enacted the *Burns Lake 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 *Burns Lake Indian Band 2005 Rates By-law No. 2005-02*.

2. Pursuant to Section 18.1 of the *Burns Lake 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 *2005 Burns Lake Indian Band Rates By-law No. 2005-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [19th] day of August, 2005.

Chief

[Wesley Sam]
Councillor

[Ryan Tibbetts]
Councillor

SCHEDULE "A"

The Council of the Burns Lake Indian Band hereby adopts the following taxation rates for the 2005 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>Burns Lake Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Burns Lake Indian Band Property Assessment By-law</i> .
Class 1 - Residential	0
Class 2 - Utilities	117.132
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	72.082
Class 5 - Light Industry	0
Class 6 - Business and Other	34.239
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

BURNS LAKE INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2005-01

[Effective November 16, 2005]

WHEREAS:

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

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

Section 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 Burns 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, 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 Burns Lake 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 section 12 of the *Property Taxation By-law*;

“property assessment by-law” means the *Burns Lake Indian Band Property Assessment By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

“property taxation by-law” means the *Burns Lake 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 and 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 Burns Lake 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 *Burns Lake 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 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 section 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 and 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 [19th] day of August, 2005.

Chief

[Wesley Sam]

Councillor

[Ryan Tibbetts]

Councillor

SCHEDULE "A"

BURNS LAKE INDIAN BAND
TAXATION BUDGET: 2005

EXPENDITURES		\$248,417.45
General Government Services		
Supplies	\$ 1,200.00	
Council Honorariums	\$ 7,200.00	
Tax Appeals	\$ 1,200.00	
Administration	\$ 12,000.00	
Protective Services		
Emergency Measures	\$ 1,200.00	
Fire Protection	\$ 24,000.00	
Animal/Pest Control	\$ 1,200.00	
Transport Services		
Street Lights	\$ 2,200.00	
Recreational and Cultural Services		
Community Centre	\$ 10,000.00	
Community Development Services		
Planning	\$ 24,000.00	
Engineering	\$ 18,000.00	
Environment Health Services		
Refuse	\$ 9,000.00	
Sewer	\$ 3,000.00	
Water	\$ 6,000.00	
Fiscal Services		
Capital Reserves	\$ 10,000.00	
Debt. Charges	\$116,000.00	
Payments to Other Government Authorities		
BC Assessment	\$ 1,921.00	
TOTAL EXPENDITURES	<u>\$248,121.00</u>	
TOTAL REVENUES		\$248,417.45
SURPLUS/DEFICIT		\$ 296.45

CANOE CREEK INDIAN BAND
FINANCIAL ADMINISTRATION BY-LAW
BY-LAW NO. 2004-2

[Effective July 11, 2005]

A by-law to regulate the receipt, management, and expenditure of Canoe Creek Indian Band funds and establish the administrative structure of the Canoe Creek Indian Band which manages the funds;

WHEREAS the *Indian Act*, R.S.C. 1985, c.I-5, provides that Council may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for the following purposes:

- the appropriation and expenditure of moneys of the Canoe Creek Indian Band to defray the Canoe Creek First Nation expenses;
- the appointment of officials to conduct the business of the Council and prescribing their duties; and
- with respect to any matter arising out of or ancillary to the exercise of the aforementioned power;

AND WHEREAS the Council of the Canoe Creek Indian Band has determined that it is desirable and necessary that a financial management by-law be established for the purposes set out in section 83(1) of the *Indian Act* and for the better administration of the Canoe Creek First Nation's business;

NOW THEREFORE the Council of the Canoe Creek Indian Band at a duly convened meeting of the Council enacts the following by-law:

TITLE

1. This by-law may be called the *Financial Administration By-law*.

DEFINITIONS

2. In this by-law,

“agencies” means a board, tribunal, commission, committee of the Canoe Creek Indian Band or any corporate body controlled by the Canoe Creek Indian Band including a society, non-profit corporation, business corporation or partnership of which the Canoe Creek Indian Band is a member;

“agreement” means any written contract between the Canoe Creek Indian Band and another party or parties, including the federal government, the provincial government or a third party, pursuant to which money is to be paid to the Canoe Creek Indian Band;

“annual budget” means the forecast of planned expenditures for the forthcoming fiscal year by the Canoe Creek Indian Band;

“board” shall mean the Canoe Creek Indian Band Treasury Board established pursuant to this by-law;

“Canoe Creek Indian Band funds” means all moneys belonging to the Canoe Creek Indian Band and includes:

- a) all revenues of Canoe Creek Indian Band;
- b) money borrowed by the Canoe Creek Indian Band;
- c) money received or collected on behalf of the Canoe Creek Indian Band; and
- d) all monies that are received or collected by the Canoe Creek Indian Band pursuant to any agreement or funding arrangement and is to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement;

but does not include:

- e) money received by the Canoe Creek Indian Band on behalf of an individual or corporate entity, where Council has approved an alternative arrangement for the managing of the money pursuant to section 74 of this by-law;

“council” shall mean the Chief and Council of the Canoe Creek Indian Band;

“department” means an administrative division of the Canoe Creek Indian Band Government as established from time to time by Council and includes service centres, administrative units and other internal organizational units of the Canoe Creek Indian Band administration;

“resolution” means a decision made at a meeting of a quorum of Council.

APPLICATION

3. This by-law governs the receipt, management and expenditure of Canoe Creek Indian Band funds and the administrative organization of the Canoe Creek Indian Band to manage the funds.

4. This by-law applies to all Canoe Creek Indian Band departments and agencies in receipt of Canoe Creek Indian Band funds.

TREASURY BOARD

5. A Treasury Board of the Canoe Creek Indian Band is hereby established and shall continue in existence notwithstanding changes in its membership from time to time.

6. The Board shall consist of five (5) members appointed by the Council from time to time with one (1) member being the Band Administrator or Executive Director or Chief Financial Officer.

7. Two (2) of the members of the Board shall be members of the Council.

8. The Chairman shall be elected by the Board and serve for a term of two (2) years.

9. The Chairman shall preside over the meetings of the Board and shall, between meetings of the Board, exercise or perform such of the powers, duties or functions of the Board as the Board may determine.

10. The Board shall be responsible for:

- a) the management and control of the collection of Canoe Creek Indian Band funds;
- b) the management and control of the expenditures and disbursements of the Canoe Creek Indian Band;
- c) the maintenance of records of the financial activities of the Canoe Creek Indian Band;
- d) the preparation of the annual budget in accordance with the priorities approved by Council;
- e) the preparation of the annual audit of the Canoe Creek Indian Band;
- f) the reporting and recommending to Council on financial matters; and
- g) all other matters relating to the financial affairs of the Canoe Creek Indian Band not assigned by another by-law or Council resolution to any department or agency.

11. The Board shall prepare or cause to be prepared any amendment to the annual budget for the Canoe Creek Indian Band which shall be submitted to the Council for review and approval.

12. The Board shall maintain or cause to be maintained the financial records of the Canoe Creek Indian Band through the Office of the Treasurer and the managers of the departments or agencies.

13. The Board may prescribe the form and content of the financial records and establish the accounting systems of the Canoe Creek Indian Band.

14. A member of the Treasury Board may be removed from office:

- a) by the Chairman if the member has missed three (3) consecutive scheduled meetings of the Treasury Board;

- b) by a majority of Council on the recommendation of the Chairman for the members removal; or
- c) by a unanimous vote of Council.

15. The Band Administrator shall act as the senior administration officer of the Treasury Board and shall assist the Board in carrying out its duties. The Band Council will articulate the specific nature of the duties of the Band Administrator and these will include the planning, organizing, implementing and evaluating functions.

16. To facilitate the role and responsibilities of the Band Administrator a Controller shall be appointed by the Council and is responsible to the Band Administrator for the following:

- a) the conduct of the administration necessary to discharge the administrative responsibilities of the Board, including staff supervision;
- b) the administrative supervision of the compilation and preparation of the overall annual budget;
- c) the preparation of annual financial statements and long-term financial projections and cash flows as required from time to time by the Board;
- d) monitoring adherence to any agreement and funding arrangements entered into by the Canoe Creek Indian Band or any department or agency;
- e) administration and supervision of the financial records and reporting systems;
- f) the maintenance of records of all receipts and expenditures in such a manner so as to facilitate the annual audit; and
- g) any other task assigned by the Board.

17. The Board shall be responsible for the hiring of the Controller subject to the ratification of the Council and dismissal of the Controller shall be in accordance with the personnel policies of the Canoe Creek Indian Band as established by Council.

COUNCIL'S ROLE

18. The Council shall appoint two (2) Councillors and two (2) persons from the general membership to serve as members of the Board for a period consistent with the term of office of the Band Council.

19. The Council shall oversee the preparation of the annual budget and shall approve the annual budget of the Canoe Creek Indian Band and any amendments thereto.

20. The Council shall receive and approve the annual audit of the Canoe Creek Indian Band.

21. The Council may, upon the recommendation of the Board or upon its own motion, approve of an exception to this by-law by an amending by-law in accordance with section 83 of the *Indian Act*.

DELEGATION OF AUTHORITY

22. On the recommendation of the Board, the Council may approve the delegation of authority to approve expenditures on behalf of the Canoe Creek Indian Band within the annual budget and consistent with the financial organization of the Canoe Creek Indian Band.

ANNUAL BUDGET

23. The Board shall prepare estimates of the revenues of the Canoe Creek Indian Band for the purpose of preparing the annual budget.

24. Each department manager and agency manager shall prepare the department or agency's annual budget for the operation of the department or agency and shall submit the budget prepared to the Board which shall prepare a consolidated annual budget for the Canoe Creek Indian Band.

25. The annual budget for the Canoe Creek Indian Band and its agencies shall be submitted by the Board to Council for consideration and approval.

26. The Council is solely responsible for the approval of the consolidated annual budget for the Canoe Creek Indian Band and its agencies for each fiscal year.

27. Council may increase allocations of funds in the budget, reduce allocations of funds, or reallocate funds to different sectors in the annual budget.

28. The annual budget becomes official upon approval by the Council by resolution.

29. Council may amend the annual budget at any time before or after its implementation.

30. The annual budget shall be made available during regular working hours for inspection by any member of the Canoe Creek Indian Band, and copies are to be provided to Canoe Creek Indian Band members on written request to the Controller upon payment of a twenty-five (\$25.00) dollar fee.

FINANCIAL MANAGEMENT: DEPOSITS

31. There shall be one Consolidated Account established by the Controller at the direction of the Treasury Board into which all Canoe Creek Indian Band funds shall be deposited.

32. The Controller shall ensure the safekeeping of the Canoe Creek Indian Band funds received and shall forthwith deposit all Canoe Creek Indian Band funds to the credit of the Canoe Creek Indian Band Consolidated Account.

33. The Board may authorize the Controller to reallocate funds from the Canoe Creek Indian Band Consolidated Account to other accounts for investment purposes or program and services delivery.

34. Funds in the Consolidated Account shall be administered by the Controller.

35. The interest earned on the Canoe Creek Indian Band funds shall be paid to the Consolidated Account.

36. Operating surpluses as of the end of the fiscal year shall be paid into the Consolidated Account and allocated or expended in accordance with the direction of Council.

FINANCIAL MANAGEMENT: EXPENDITURES

37. All payments and financial commitments shall be in accordance with the annual budget or in accordance with Council resolution.

38. The Board may make accountable advances from the Consolidated Account to an account administered by a department or agency manager on a monthly basis according to the approved annual budget.

39. At the beginning of each fiscal year, each department and agency manager may receive a one (1) month advance or in such amount as determined by the annual budget and the cash flow approved annual budget.

40. Where funds have been advanced to a department or agency, the department and agency managers shall report to the Board on the last day of the following month:

- a) an invoice listing the funds expended in the previous month; and
- b) a trial balance of the receipts and disbursements for the previous month.

41. The invoice listing submitted to the Board shall be reviewed and approved by the Board if reasonably within the approved budget and upon such approval further advance for the next month shall be made to the department or agency.

42. The Board shall deduct from the current month's advance any amounts advanced in prior months which exceed the amount of the expenditures as recorded in the trial balance.

43. The Board may make such adjustments as are required in the last month of the fiscal year to close out the final payment for the year.

FINANCIAL REPORTING: INVOICING

44. No payment shall be made for the performances of work, supply of goods or rendering of services unless the charge in respect of such work, goods or services has been authorized:

- a) pursuant to a Council resolution;
- b) by a person delegated to authorize payment; or
- c) pursuant to an agreement entered into between the Canoe Creek Indian Band and the person providing such work, goods or services which establishes the amount, or a method of calculating the amount, to be charged for such work, goods or services.

45. For all work, goods or services that are provided by or through the Canoe Creek Indian Band or any other person on behalf of the Canoe Creek Indian Band for a fee or other charge, an invoice shall be rendered for payment for the work, goods or services.

46. The Treasurer, department or agency manager each have a role in ensuring invoices are rendered pursuant to this by-law.

AWARDING OF CONTRACTS

47. The Council may appoint by resolution the department or agency managers and other persons as authorized to approve the purchase of goods and services. Any expenditures in the awarding of contracts must receive the prior approval of the Band Council.

48. All orders for work, goods or services provided to the Canoe Creek Indian Band must be recommended to Council by the department or agency manager authorized to approve the purchase of goods or services.

49. Each order for work, goods or services over \$15,000 or such greater amount as approved by Council, unless approved in the annual budget, shall, in addition to the signature of the department or agency manager, require attestation by the Controller as to availability of funds.

TENDERS

50. Capital purchases up to \$15,000 or such greater amounts as approved by Council may be made by a department or agency manager if approved in the annual budget without going to tender.

51. Capital purchases over \$15,000 and under \$500,000 or in such amounts as approved by Council may be made by invitations to tender.

52. Capital purchases in excess of \$500,000 or such greater amounts as approved by Council must be made by public tender.

53. In emergency situations telephone bids up to \$20,000 or such greater amount as approved by Council may be accepted by a department or agency manager providing a written confirmation follows from the bidder and a record of telephone bids is filed.

54. Invitations to tender shall include:

- a) the time and date of closing;
- b) sufficient details from which comparable bids can be made;
- c) the time, date and place tenders are to be opened; and
- d) amount of security deposit if required.

55. The tendering period is not to be less than five (5) working days, unless in an emergency situation.

56. All tenders are to be returned sealed and addressed to the Canoe Creek Indian Band, clearly marked "Tendered for ..." and the time and date of receipt is to be recorded on the unopened envelope of tender when received.

57. All tenders received shall be opened in public in the presence of the department or agency manager or other person responsible for the tender process.

58. The name of the tender, project, date of bid and amount shown must be recorded.

59. The lowest tender received shall normally be accepted unless the authorized person deems it in the best interest of the Canoe Creek Indian Band to do otherwise.

60. Where the lowest tender is not acceptable, the reasons are to be recorded in the document by the authorized person accepting the contract.

61. Upon acceptance of a tender for the performance of work, goods, or services, a contract is to be signed by both parties and shall be kept as a portion of the records of the Canoe Creek Indian Band.

62. In the event that an official or employee of the Canoe Creek Indian Band has a personal interest in the contract, he or she shall signify the interest and thereafter refrain from taking part in the discussion or participating in the awarding of the contract.

63. No disbursements or payment on any contract shall be made without supporting documentation as determined by the policies of the Board.

64. A fifteen per cent (15%) hold-back of final payment or in such amount as may be determined by Board policy shall not be released to a contractor until all work is certified as complete and satisfactory to the Council.

- 65.** The Board may establish policies and procedures for the tender process.

CONFLICT OF INTEREST

66. Any person who holds an office, including that of Chief or Councillor, or employment with the Canoe Creek Indian Band, its departments or agencies, shall not use that office or employment for personal gain to the detriment of the interests of the Canoe Creek Indian Band.

67. “Personal gain” shall mean financial benefit for the individual or for the members of his or her immediate family.

68. “Family” shall mean a spouse, including a common law spouse, children, parent, brother, sister, father-in-law, mother-in-law, uncle, aunt, grandparent, son-in-law, daughter-in-law, and also includes any relative permanently residing in the person’s household.

69. A person may avoid a conflict of interest by disclosing his or her interest prior to the making of a decision and by not participating in the decision.

70. If a person violates the conflict of interest provision Council will, subject to the Canoe Creek Personnel Policy, suspend the employee or official from all privileges and benefits of office or employment for a period up to three (3) weeks.

71. The Board may develop detailed conflict of interest rules which shall govern the administration of financial affairs of the Canoe Creek Indian Band which shall take effect upon approval by Council. These detailed conflict of interest rules would support those included under this by-law.

- 72.** An appeal of suspension or dismissal can be made to the Band Council.

AGREEMENTS

73. The Council may approve on behalf of the Canoe Creek Indian Band such agreements of funding arrangements with the federal and provincial governments or with any other party for the provision of funding for the Canoe Creek Indian Band, its agencies and other bodies.

74. Where an agreement or arrangement has been approved under section 73 and on recommendation of the Treasury Board, the Council may approve an alternative arrangement for the management of money received.

FISCAL YEAR

75. The fiscal year of the Canoe Creek Indian Band Government shall be from April 1 of each year to March 31 in the following year.

AUDIT

76. Council shall appoint by resolution an auditor or auditors annually to audit the books and records of the Canoe Creek Indian Band.

77. The auditor or auditors shall be a member of a recognized professional accounting association.

78. The auditor or auditors shall report to Council.

79. The audit shall include all transactions involving the Canoe Creek Indian Band funds.

80. The auditor or auditors are entitled to access:

- a) all books, records, accounts and vouchers;
- b) information from any department or agency manager necessary for the completion of the audit;
- c) Council resolutions and by-laws;
- d) administration and financial regulations;
- e) agreements, contracts, and any other related documents.

81. The audit shall be in accordance with generally accepted accounting procedures and shall include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the Canoe Creek Indian Band.

82. The Board shall provide the auditors with instructions concerning the annual audit and, through the Controller, shall assist the auditor or auditors in the completion of the audit.

83. After the review of the annual audit by the Board, the auditor or auditors shall present the annual audit to the Council upon completion of the annual audit.

84. The audited financial statement shall be accepted by the Council by resolution at a meeting and signed by the Chief and such other person as designated by the Council.

PUBLIC

85. Upon receipt of the auditor's report by Council, copies of the report shall be posted in such public places as determined by Council.

86. The Controller shall retain the written report of the auditor, together with the related financial statements and any member of the Canoe Creek Indian Band may inspect them during regular office hours and may by himself or through his agent, at his own expense, make a copy of the report or any part of it.

AMENDMENTS AND REPEAL

87. A decision made in contravention of this by-law is voidable by vote of a majority of Council.

88. Amendment or repeal of this by-law shall be in the manner stipulated by the *Indian Act*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [17th] day of [December] , 2004.

[Hillary Adams]

Chief Hillary Adams

[Thomasina Billy]

Councillor Thomasina Billy

[Frank Haller]

Councillor Frank Haller

[Andrew Boston]

Councillor Andrew Boston

[Phyllis Rosette]

Councillor Phyllis Rosette

[Arnold Murphy]

Councillor Arnold Murphy

**CHAWATHIL FIRST NATION
2005 RATES BY-LAW
BY-LAW NO. 2005-T01**

[Effective July 29, 2005]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act* the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters 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/2003-373*;

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/2003-373 for the purpose of establishing annual rates of taxation of the Right-of-Way of the Canadian Pacific Railway Company.

1. This by-law may be cited for all purposes as the *Chawathil First Nations 2005 Tax Rates By-law*.

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

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held on the day of June 22, 2005.

[Ronald G. John]

Chief

[R.E. Peters]

Vice Chief

[Ronald Charlie]

Councillor

[Donald Peters]

Councillor

[Peter John]

Councillor

SCHEDULE "A"

The Council of the Chawathil First Nation hereby adopts the following taxation rate for the 2005 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 Ways	0.0397198
Class 2 - Utilities	0.0673810
Class 6 - Business and Other	0.0275140

**CHEAM FIRST NATION
RATES BY-LAW 2005-1**

[Effective July 29, 2005]

SCHEDULE “A”
Prescribed Tax Rates
For the Taxation Year 2005

Class of Property	Tax Rate
1. Residential	00.00000
2. Utilities	55.08810
3. Unmanaged Forest	00.00000
4. Major Industry	00.00000
5. Light Industry	18.54644
6. Business	20.50157
7. Managed Forest	00.00000
8. Recreational/Non-Profit	00.00000
9. Farm	18.48631

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on June 23, 1993, that being a By-law to establish by By-law a system on the reserve lands of Cheam Indian Band for fair and equitable taxation for local purposes of land or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as *By-law 2005-1* by the Chief and Council of the Cheam Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Cheam Indian Band held at the Cheam Indian Band Administration Office, Rosedale, British Columbia, this [12th] day of [May], 2005.

Moved by: [Lincoln Douglas] Seconded by: [Joe Aleck]

A quorum of Band Council consists of any 3 of the Chief and Council.

[Sidney Douglas]
Chief Sidney Douglas

[Sandra Victor]

Councillor Sandra Victor

[Lincoln Douglas]

Councillor Lincoln Douglas

[Joe Aleck]

Councillor Leanne Quipp

Councillor Joe Aleck

**CHEMAINUS FIRST NATION
PROPERTY ASSESSMENT AND TAXATION
AMENDMENT BY-LAW 2005**

[Effective July 11, 2005]

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 Chemainus First Nation (the “Band”) enacted the *Chemainus Property Assessment and Taxation By-law* (the “By-law”) on February 8, 2005;

AND WHEREAS the Chief and Council of the Band deem it advisable and in the best interest of the Band to further amend the By-law as set out below;

BE IT HEREBY RESOLVED that the Chief and Council of the Band enact the following by-law amending the By-law pursuant to section 83(1) of the *Indian Act*.

1. Section 15 of the By-law is deleted and the following is inserted:

“For the purpose of determining the actual value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.”

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held at Ladysmith, British Columbia on the 13th day of May, 2005.

Quorum: [Five (5)]

[Terry Sampson]
Chief Terry Sampson

[Perry Seymour]
Councillor Perry Seymour

Councillor Harvey Seymour Sr.

[Tim Harris]
Councillor Tim Harris

[Kevin Frenchy]
Councillor Kevin Frenchy

[Harry Frenchy Jr.]
Councillor Harry Frenchy Jr.

[Robert Daniels]
Councillor Robert Daniels

[John Elliott]

Councillor John Elliott

[Edward Seymour Sr.]

Councillor Edward Seymour Sr.

[Catherine Harris]

Councillor Catherine Harris

**CHEMAINUS FIRST NATION
RATES BY-LAW 2005**

[Effective September 28, 2005]

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 Chemainus First Nation enacted the *Chemainus First Nation Property Assessment and Taxation By-law* on February 8, 2005;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved the By-law on April 22, 2005;

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 *Chemainus First Nation Rates By-law 2005*.

2. Pursuant to Section 11(1) of the *Chemainus 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 *Rates By-law 2005*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 6th day of July, 2005.

[Terry Sampson]
Chief Terry Sampson

[Robert Daniels]
Councillor Robert Daniels

[John Elliott]
Councillor John Elliott

[Harry Frenchy Jr.]
Councillor Harry Frenchy Jr.

[Kevin Frenchy]
Councillor Kevin Frenchy

[Catherine Harris]
Councillor Catherine Harris

[Tim Harris]
Councillor Tim Harris

[Edward Seymour Sr.]
Councillor Edward Seymour Sr.

Councillor Harvey Seymour Sr.

Councillor Perry Seymour

SCHEDULE "A"

The Council of the Chemainus First Nation hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 16 of the <i>Chemainus 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>Chemainus First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	6.8040
Class 2 - Utilities	28.2117
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	25.8857
Class 5 - Light Industry	21.8478
Class 6 - Business and Other	19.5111
Class 7 - Managed Forest Land	10.4988
Class 8 - Recreation/Non-Profit Organization	8.6914
Class 9 - Farm	9.8514

**KITSUMKALUM FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW
BY-LAW NO. 05-08-03**

[Effective September 28, 2005]

INDEX	Page
Short Title	40
Part I Interpretation	41
Part II Administration	44
Part III Application of By-law	45
Part IV Liability to Taxation	45
Part V Levy of Tax	46
Part VI Information for Assessment Roll	47
Part VII Assessed Value	47
Part VIII The Assessment Roll	48
Part IX Amendments to Assessment Roll	49
Part X Appeals	50
Part XI Tax Notice	56
Part XII Due Date and Interest	56
Part XIII Periodic Payments	57
Part XIV Receipts and Certificates	58
Part XV Application of Revenues	58
Part XVI Collection and Enforcement	58
Proof of Debt	58
Special Lien and Priority of Claim	59
Demand for Payment and Notice of Enforcement Proceedings.....	59
Distress: Seizure of Goods	60
Distress: Sale of Goods Seized by Distress	61
Sale of Improvements or Proprietary Interest	61
Cancellation of Interest in Land Held by Taxpayer	63
Forfeiture of Property	64
Absconding Taxpayer	65
Discontinuance of Services.....	65
Part XVII Service and Local Improvement Charges	65
Part XVIII General and Miscellaneous	67

SCHEDULES

I	Request for Information	70
II	Classes of Property	71
III	Notice of Assessment	74
IV	Appeal to Assessment Review Committee	75
V	Notice of Hearing	76
VI	Request for Attendance	77
VII	Tax Notice	78
VIII	Costs Payable by a Taxpayer Arising from Enforcement Proceedings	79
IX	Certification of Debt Owning by the Taxpayer	80
X	Demand for Payment and Notice of Enforcement Proceedings	81
XI	Notice of Distress	82
XII	Notice of Sale of Goods Seized by Distress	83
XIII	Notice of Sale of Improvements and Disposition of Interest in Land	84
XIV	Certification of Sale and Disposition of Interest on Reserve ...	85
XV	Notice of Cancellation of Interest in Land	86
XVI	Certification of Cancellation of Interest in Land	87
XVII	Notice of Forfeiture	88
XVIII	Certification of Forfeiture	89
XIX	Notice of Discontinuance of Services	90
XX	Notice of Hearing	91

WHEREAS pursuant to the *Indian Act*, and specifically paragraph 83(l)(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 Kitsumkalum First Nation (the "Band") 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 Kitsumkalum First Nation at a duly convened meeting, enacts the following by-law.

SHORT TITLE

1. This by-law may be cited as the *Kitsumkalum 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 reserves without encumbrance or restriction;

“appellant” means any person under this by-law to appeal an assessment notice;

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

“assessment” means a valuation of property for taxation purposes;

“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 proceeding the fiscal year in which taxes are to be levied;

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

“Band or First Nation” means the Kitsumkalum First Nation being a band within subsection 2(1) of the Act;

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

“band member” means a member of the band;

“C.P.” means a certificate of possession as referred to in subsections 20(1) and 20(2) of the Act and for the purposes of this by-law only includes a notice of entitlement, a certificate of occupation, as referred to in subsections 20(4) and 20(5) of the Act, and any such other permits, agreements, licences, or interests as are issued or given from time to time by band council resolution authorizing the use of land in reserve by a band member;

“Chief” means the Chief of the Kitsumkalum First Nation, as selected by the custom of the Band;

“Chief and Council” or “Band Council” means the Chief and Council of the Kitsumkalum First Nation, as selected by the custom of the Band.

“Council” means the Band Council of the Kitsumkalum First Nation selected according to the custom of the Kitsumkalum First Nation;

“Fiscal year” means April 1 to March 31 of the succeeding year;

“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;

in the assessment area.

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

- (a) anything erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land;
- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
- (c) any item of immovable machinery and equipment which is prescribed assessable by Band Council Resolution; or
- (d) a manufactured or mobile home;

“interest holder” means a person who has an interest in, or is an occupier of, land or improvements, or both;

“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;

“land” means land and improvements, or interest in land and improvements, in the reserve, including rights to occupy, possess or use land and the improvements in the reserve;

“local improvement” means any of the following works or any combination of them:

- (a) opening, widening, straightening, extending, grading, levelling, diverting or paving a street;
- (b) constructing a sidewalk, foot crossing, curbing, bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;

- (c) making, deepening, enlarging, or lengthening a common sewer or water system;
- (d) making sewer or water service connections to the street line or land abutting the main;
- (e) constructing a conduit for wires or pipes along or under a street;
- (f) reconstructing, replacing or repairing any of the works mentioned or any other related works;

“local improvement charge” means a charge in respect of a local improvement based on the actual or estimated capital costs of a local improvement 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 or mobile 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 premises; 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 property;

“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;

“prescribe” means a decision set out in a Band Council Resolution;

“real property” means land and the improvements thereon 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, and includes a highway or railway right-of-way;

“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 Kitsumkalum First Nation as appointed by the Council;

“Reserve” means Kitsumkaylum Indian Reserve, No. 1 as defined in subsection 2(1) 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 the 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 Kitsumkalum First Nation;

“taxation year” means a calendar year in which taxes are levied and payable under this by-law;

“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.

(3) In the event that the Act or any relevant portion of the Act should be repealed or should otherwise not apply to the Kitsumkalum First Nation, then where the context so requires a reference in this by-law to the Act shall be deemed to be a reference to such other relevant authority as may be or may become applicable.

PART II

ADMINISTRATION

3.(1) The 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.

(3) The Council may

(a) appoint an acting tax administrator who may act in the case of the absence or disability of the tax administrator;

(b) appoint other officials to assist in the administration of this by-law;

(c) establish educational and professional requirements for the tax administrator and other officials who assist in the administration of this by-law;

(d) make such reasonable rules and guidelines as may be necessary to establish minimum standards of assessment performance; and

(e) develop, prescribe and require the use of all forms necessary for the administration of 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 land and any interests in land including any right to occupy, possess, or use land, is subject to taxation under this by-law.

(2) Without derogating from the Council's taxing authority or jurisdiction, the 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, in the opinion of the Council, it is in the best interests of the Band to do so.

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

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

(b) a building used exclusively for school purposes and the land necessary as the site for the building;

(c) 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;

(d) a building or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;

(e) 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;

(f) 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

(g) 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 31 in each calendar year or as soon thereafter as practicable, the Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this by-law. Taxes levied under this by-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this by-law.

(2) The Council may, by by-law, establish different classes of real property and establish different tax rates according to the class of real property to be taxed.

(3) Taxes shall be levied by applying the rate of tax against each one thousand dollars (\$1,000.00) of assessed value of the land and improvements.

(4) If a rate is not set pursuant to subsection (1) in any given year, the tax rate for all property assessed under this by-law shall be 2.5% of assessed value for that year.

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, include 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) The 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 1 of the year during which the assessment roll is completed.

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

(2) Except as otherwise provided in this by-law, for the purposes of assessing interests in land, the assessor shall use the practices and regulations established under the *Assessment Act* of British Columbia as amended from time to time.

17.(1) Except as provided in subsections 16(2) and 17(3), the assessor shall value land and improvements at their actual value.

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

- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation;

(c) the pipelines of a pipeline corporation for the transportation of petroleum 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 or 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 the 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 that restriction.

(4) The duration of the interest in land or the right of the Council to terminate an interest in land is not a restriction within the meaning of subsection (3).

PART VIII

THE ASSESSMENT ROLL

18. No later than January 1 of the taxation year, and 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.

19. The assessor shall include in the assessment roll the particulars set out in section 18 for any interest in land in respect of which grants-in-lieu of taxes may be accepted.

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

21.(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.

22.(1) The assessment roll is effective on its adoption by Band Council Resolution.

(2) On adoption, the assessment roll is open to inspection in the Kitsumkalum First Nation administration office by any person during regular business hours.

23. The tax administrator or the assessor shall, on or before March 1 of each taxation year, or as soon as practicable, after adoption by Band Council Resolution, 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.

24. The notice of assessment shall be in the form set out in Schedule III or a form approved by the 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

25. 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 27, shall not make any amendments after October 1 of the current taxation year.

(2) An amendment of the assessment roll is not effective until approved by Band Council Resolution.

26. 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.

27. 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.

28. 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.

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

30. Where the 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 the interest at the rate of two per cent (2%) above the Bank of Canada prime rate per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART X

APPEALS

31.(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 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 Kitsumkalum First Nation who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates.

(2) Chief and Council shall maintain a list of substitute members of the Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable or unwilling to act, Chief and Council shall appoint the first person on the list of substitute members of the Assessment Review Committee to act for the period for which the member of the Assessment Review Committee is unavailable. If for any reason the first person on the list of substitute members is disqualified, unable or unwilling to act, the 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 \$500 dollars per day for time spent on activities related to the Assessment Review Committee and shall be paid for reasonable and necessary expenses incurred in carrying out their duties.

(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.

32.(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 in the assessment roll.

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

(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.

33.(1) The Assessment Review Committee shall:

(a) hear all appeals from assessment notices;

(b) investigate and advise the Council on assessments, assessment classifications and assessment rolls which the Committee deems necessary;

(c) select a Chairperson who shall supervise and direct the work of the Committee;

(d) give the appellants, the assessor and the tax administrator at least fourteen (14) 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 fourteen (14) 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) The Chairperson 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.

34.(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 fourteen (14) 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 Council fourteen (14) days or less with the consent of the Council, written notice of, and an opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this by-law.

35.(1) A majority of the Assessment Review Committee constitutes a quorum.

(2) Where a quorum of the members of the Assessment Review Committee is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

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

(4) Council may prescribe procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.

36. 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 the Council;
- (c) is an employee of the Band or the Council; or

(d) has financial dealings with the Band or the Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

37.(1) Subject to section 40(2), the sittings of the Assessment Review Committee shall:

(a) commence no later than thirty (30) 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 its 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.

38.(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 twenty dollar (\$20.00) 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.

39.(1) The Assessment Review Committee may hear all appeals from an assessment notice on the same day or may adjourn from time to time until all appeals have been heard and determined.

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

(3) The Assessment Review Committee may, after hearing an appeal, postpone consideration thereof and the appellant shall, if required by the Committee, produce all relevant books, papers, documents and answer all proper questions and give all necessary information affecting the interest in land or the matter under consideration.

(4) The Assessment Review Committee may order that the costs of a proceeding before the Committee be paid by or apportioned between the persons affected by the appeal provided that such costs do not exceed ten per cent (10%) of the amount of the taxes payable concerning the interest in land which is the subject of the appeal, as finally determined by the Assessment Review Committee.

(5) In any appeal proceedings, the onus of proof is on the person bringing the appeal to establish that the assessed value of the interest in land should be different from the value determined by the assessor.

40.(1) Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection 40(2), the Assessment Review Committee shall submit to the 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 37(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 the Chief and Council as provided in this section.

(3) Within thirty (30) days from the receipt of the decision of the Assessment Review Committee, the 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 thirty (30) 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 the Council; and
- (c) forward the authenticated assessment roll to the taxation authority.

PART XI TAX NOTICE

41.(1) Where the Council adopts an assessment roll by a band council resolution, and after notices of assessment are mailed pursuant to section 23, 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.

42.(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.

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

44.(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 the 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, the 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

45.(1) Subject to sections 46 and 47, taxes levied in a tax notice mailed under section 41 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 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.

46. 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.

47. 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 22.

48. If all or any portion of taxes remains unpaid on August 1 of the year they are first levied, the unpaid portion shall accrue interest at two per cent (2%) above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually.

49. Where taxes are in arrears and part payment is received, the payment shall be applied firstly to accrued interest and then arrears, and any balance shall be applied to current taxes.

PART XIII

PERIODIC PAYMENTS

50. The Chief and 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.

51. Where the Council has entered into 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

52. 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.

53. 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

54.(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 55, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.

55. The following expenditures of funds raised under this by-law are hereby authorized:

- (a) refunds of overpayment and interest;
- (b) all expenses for 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

56. The taxation authority may charge the person named in an assessment roll with all reasonable costs incurred in the collection of taxes or other costs imposed by this by-law. Such costs shall be in accordance with Schedule VIII to this by-law.

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

(2) Tax, or a portion thereof, due and payable under this by-law that has not been paid may be certified by the tax administrator, who shall attach a copy of that part of the assessment roll that refers to the taxes payable. Such certification shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

Special Lien and Priority of Claim

58.(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 section 57(2) in either register on or after January 2 following the year in which the taxes are imposed.

(5) When registered 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, and shall register such certification in either register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

Demand for Payment and Notice of Enforcement Proceedings

59.(1) Except for tax proceedings which have been postponed pursuant to subsection 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 59(1), the tax administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to every person named on

the list, and to every locatee, tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

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

(4) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 59(2), the tax administrator shall request authorization from the Council to commence enforcement proceedings against the tax debtors. The 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 60, 62, 63, 64 and 65, the Chief and Council shall consult with any affected locatee.

60.(1) Chief and Council may upon application by the tax debtor:

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

60.(2) The Chief and 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 the Chief and Council first obtained, 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 59 or the period specified by the Council pursuant to section 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 which are seized. The seized goods shall then be in the possession of the Band, as represented by the tax administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such goods shall be seized by a bailiff, sheriff, assignee, liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Council.

Distress: Sale of Goods Seized by Distress

62.(1) If the tax administrator seizes by distress the tax debtor's goods pursuant to subsection 61(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within sixty (60) days after the date of seizure challenging such seizure, the goods may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and the sale of such goods.

(2) If the outstanding taxes have not been paid in full sixty (60) days after a seizure by distress pursuant to section 61(3), the goods seized will be deemed to have been abandoned by the tax debtor and may be sold by public auction, the proceeds of which will be used for payment of the outstanding taxes.

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

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

(5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the tax debtor. In the event that the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall pay such money into court by way of interpleader action.

(6) Goods of a tax debtor that would be exempt from seizure under a writ of execution issued by a superior court in the province of British Columbia 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 59 or the period specified by the Chief and Council pursuant to subsection 60(1) has expired, the Chief and Council may authorize the tax administrator to proceed by way of sale of improvements or proprietary interest.

The tax administrator shall serve the tax debtor and, where applicable, the locatee with a Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII.

(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60(1), six (6) months from the end of the period specified by the 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) The Chief and Council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

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

(5) The sale of the improvements and disposition of interest in land shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such disposition. If an adjournment is necessary, an additional notice shall be published in the manner provided by subsection (3).

(6) With prior approval of the Chief and Council, the tax administrator may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal to the outstanding taxes and that upset price shall be the lowest price for which the improvements may be sold and the interest in land disposed.

(7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (4) that is equal to or greater than the upset price, the taxation authority shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

(8) At any time within six (6) months after the sale and disposition held pursuant to subsection (2) or (4), the tax debtor may redeem his or her interest in land by paying to the tax administrator the full amount of all taxes for which the interests were disposed, together with all taxes which have subsequently fallen due and the reasonable costs incurred by the taxing authority in disposing of the interest.

(9) If upon the expiration of the redemption period provided by subsection (8), any portion of the taxes remains outstanding, the disposition of the interest shall be considered final and with Ministerial consent, the purchaser shall obtain

title to the interest in land. The tax administrator shall certify the transfer in the form provided in Schedule XIV and shall register it in one or both registries and shall serve it on the tax debtor.

(10) Upon the filing of the certificate provided by subsection (9), the purchaser shall be substituted for the tax debtor as the holder of the interest in land, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor, including reasonable costs and charges arising from the sale and disposition, shall be returned to the tax debtor. In the event that the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall pay such money into court by way of interpleader action.

(12) Upon the filing of the certificate provided by subsection (9), any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale and disposition, shall be extinguished.

(13) If, pursuant to subsections (7) and (9), the Band has become the owner of the interest in land, the tax administrator may sell such interest 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 59 or the period specified by the Council pursuant to section 60(1) has expired, the Council may authorize the tax administrator to proceed by way of cancellation of the interest. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in land in the form of Schedule XV.

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

(3) Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six (6) months after the specified period if enforcement proceedings are postponed under subsection 60(1), the Council may direct the tax administrator to cancel the lease, licence or permit to occupy the interest in land, or shall request the Minister to cancel the interest in the event the Minister has granted the interest. 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 subject to 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 59, 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 the Chief and Council by Band Council Resolution 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 upon forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those third party interests which otherwise attach to the interest in land.

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

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

(a) includes all taxes then due and payable;

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

(c) is made before forfeiture occurs pursuant to 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 the Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this by-law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding the fact that the time for payment of taxes has not yet expired.

Discontinuance of Services

67. If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 59 or the period specified by the Council pursuant to subsection 60(1) has expired, the Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the interest in land assessed pursuant to this by-law be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before the Chief and Council to show cause as to why the services should not be discontinued and the Chief and Council shall determine whether or not it will discontinue such services.

PART XVII

SERVICE AND LOCAL IMPROVEMENT CHARGES

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

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction of works;

- (c) the cutting of grass or weeds or the trimming of trees or shrubbery on any highway, lane or other public place;
- (d) the suppression of dust on any highway, lane or other public place;
- (e) the collection and disposal of garbage;
- (f) the collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as the Chief and Council may determine to be necessary or beneficial.

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

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

- (a) a uniform rate, or
- (b) rates for each class of property based on:
 - (i) the number of linear feet along the fronting or abutting lands;
 - (ii) the area determined by the fronting or abutting lands;
 - (iii) the number of dwelling-units or commercial or industrial occupancies on the lands served; or
 - (iv) the estimated or actual use or consumption of the service by occupants of the lands served.

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

69.(1) Before imposing a charge, the Council shall give at least thirty (30) days notice by:

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

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

(3) The notice shall state:

(a) the intention of the Chief and Council to have the work performed and to levy the charge;

(b) the area in respect of which the charge is to be levied;

(c) the rate at which the charge will be levied; and

(d) that the Chief and Council shall hold a public meeting to consider written and oral representations from tax debtors.

70.(1) On the date and at the time and place set out in the notice referred to in section 69, the Chief and Council shall sit and receive and hear representations from tax debtors.

(2) The Chief and Council shall not proceed with the charge until after it holds public meetings to consider representations from tax debtors.

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

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

71.(1) The tax administrator shall keep separate accounts for money raised by each charge under this Part.

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

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

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

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

PART XVIII

GENERAL AND MISCELLANEOUS

73.(1) Nothing under this by-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this by-law be affected by:

- (a) an error or omission in a valuation, or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or
- (c) a failure of the taxation authority to do something within the required time.

74. A finding by a court that a provision of this by-law is void or invalid shall not affect the validity or invalidity of the rest of this by-law.

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

76. No action or proceeding for the return of money paid to the Band, whether under protest or otherwise, on account of a demand, whether valid or invalid, made for tax or any amount under this by-law, shall be commenced after the expiration of six (6) months from the making of the payment but the payment shall be deemed to have been voluntarily made.

77. The Chief and Council may, by band council resolution, extend for a maximum of thirty (30) days the time in which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.

78. Where personal service is not required, any notice delivered by the tax administrator or person acting under his direction to a post office or a person authorized by the Canada Post Corporation to receive mail is deemed to have been delivered to the addressee.

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

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

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

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council at a duly convened meeting held at [Terrace] , British Columbia on the [02] day of [August] , 20 [05] .

[Steven Roberts]

Chief

[John D. Christiansen]

Councillor

[Ernie Gerow]

Councillor

[Susan Spalding]

Councillor

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

PURSUANT to section 13 of the *Kitsumkalum 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 16)

CLASSES OF PROPERTY

Class 1 - Residential

1. Class 1 property shall include only
 - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner or manager as his or her residence; and
 - (ii) land or improvements, or both, that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of
 - (A) a penitentiary or correctional centre,
 - (B) a provincial mental health facility, or
 - (C) a hospital for the care of the mentally or physically handicapped;
 - (b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuildings;
 - (c) land having no present use and which is neither specifically zoned nor held for, 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 primarily as an office, retail sales outlet, administration building or purpose ancillary thereto; or
- (h) used for a purpose other than a purpose defined in paragraphs (a) to (e) of this class.

Class 3 - Unmanaged forest land

3. Class 3 property shall include only land meeting the definition of forest land which is not classified as managed forest land.

Class 4 - Major industry

4. Class 4 property shall include only
- (a) land used in conjunction with the operation of industrial improvements; and
 - (b) industrial improvements.

Class 5 - Light industry

5. Class 5 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as an ancillary to or in conjunction with such extraction, processing, manufacture or transportation, but does not include those lands or improvements, or both

- (a) included in Class 2 or 4;
- (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form; and
- (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

Class 6 - Business and other

6. Class 6 property shall include all land and improvements not included in Classes 1 to 5 and 7 to 9.

Class 7 - Managed forest land

7. Class 7 property shall include only land meeting the definition of forest land which is classified as managed forest land.

Class 8 - Recreational property/non-profit organization

- 8.(1) Class 8 property shall include only

- (a) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:
 - (i) golf,
 - (ii) skiing,
 - (iii) tennis,
 - (iv) ball games of any kind,
 - (v) lawn bowling,
 - (vi) public swimming,
 - (vii) motorcar racing,
 - (viii) trap shooting,
 - (ix) archery,
 - (x) ice skating,
 - (xi) water slides,
 - (xii) museums,
 - (xiii) amusement parks,
 - (xiv) horse racing,
 - (xv) rifle shooting,
 - (xvi) pistol shooting,
 - (xvii) horseback riding,
 - (xviii) roller skating,
 - (xix) marinas,
 - (xx) parks and gardens open to the public;
- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least one hundred and fifty (150) days in the year ending on June 30 of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for
 - (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,
 - (ii) entertainment where there is an admission charge, or
 - (iii) the sale or consumption, or both, of alcoholic beverages.

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 *Kitsumkalum 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 32)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT to the provisions of the *Kitsumkalum 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 37(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 38)

REQUEST FOR ATTENDANCE

TO: _____

ADDRESS: _____

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

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

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

Chairperson
Assessment Review Committee

SCHEDULE VII

(section 41)

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

PURSUANT to the provisions of the *Kitsumkalum 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 Kitsumkalum First Nation.

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

Assessed value	\$ _____
Taxes (current year)	\$ _____
Arrears	\$ _____
Interest	\$ _____
Total Payable	\$ _____

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

Tax Administrator

SCHEDULE VIII

(section 56)

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 57(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

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

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

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

Tax Administrator

SCHEDULE X

(section 59)

DEMAND FOR PAYMENT AND NOTICE OF
ENFORCEMENT PROCEEDINGS

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

The payment date of _____, 20___, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The _____ (Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes: \$ _____

Interest: \$ _____

Other costs: \$ _____

Total outstanding tax debt: \$ _____

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

The *Kitsumkalum Property Assessment and Taxation By-law* contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including personal property located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Tax Administrator are set out in the *Kitsumkalum Property Assessment and Taxation By-law*, a copy of which is available from the Tax Administrator upon request.

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

Tax Administrator

SCHEDULE XI
(sections 61 and 62)
NOTICE OF DISTRESS

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

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

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

AND FURTHER TAKE NOTICE that failure to pay the outstanding tax debt upon the expiration of the _____ 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 *Kitsumkalum 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 Kitsumkalum First Nation.

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

(general description of the goods)

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

Tax Administrator

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

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF
INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(description of improvements)

(description of interest in land)

TAKE NOTICE that failure to pay all outstanding taxes with respect to the above-noted property, being \$_____, on or before the expiration to sixty (60) days after the date of this Notice will result in the Tax Administrator for the Kitsumkalum First Nation holding a sale by public auction (or tender) of the improvements located on the above-noted property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the Kitsumkalum First Nation Reserve shall be published in the _____ newspaper for seven (7) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

AND TAKE NOTICE that on or before the expiration of six (6) months after the above-noted sale and disposition, you may redeem your improvements and interest in land by paying to the Tax Administrator the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes which have subsequently fallen due, including without restricting, the cost of the above-noted sale and disposition. If upon the expiration of those six (6) months any amount of the taxes remain outstanding, the sale of the improvements and disposition of the interest will be declared final, and the purchaser shall obtain both your title in the improvements sold and your interest in land.

AND TAKE NOTICE that upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or interests which you held in the improvements and to the Reserve land will be transferred in full to the purchaser.

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

Tax Administrator

SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF
INTEREST ON RESERVE

RE:

(description of interest in land)

(description of improvements)

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

(name and address of purchaser at sale)

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

Tax Administrator

SCHEDULE XV
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

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

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

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

Tax Administrator

SCHEDULE XVI

(section 64(3))

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: _____
(description of interest in land)

I, _____, Tax Administrator for the Kitsumkalum First Nation, hereby certify that the above-mentioned interest in land on the Kitsumkalum First Nation, has been cancelled or terminated pursuant to subsection 64(3) of the *Kitsumkalum 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 *Kitsumkalum Property Assessment and Taxation By-law* for the above-noted interest in the years _____ have been outstanding for two (2) years and pursuant to section _____, the above-noted interest on the Reserve is now subject to forfeiture.

The amount of all taxes which are due and payable to the date of this Notice is as follows:

(itemized statement of all taxes including interest, penalties, costs, etc.)

AND FURTHER TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this Notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Kitsumkalum First Nation. Upon such forfeiture, your interest in land will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE that where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment

- (i) includes all taxes then due and payable; and
- (ii) is made before forfeiture.

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

Tax Administrator

SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE: _____
(description of interest in land)

I, _____, Tax Administrator for the Kitsumkalum First Nation, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in land in the Kitsumkalum First Nation Reserve, such interest has been forfeited to the Kitsumkalum First Nation pursuant to sections ____ and ____ of the *Kitsumkalum 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 _____ days set out above) at _____ (location), (within the thirty (30) days set out above) and show cause as to why the services should not be discontinued.

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

Tax Administrator

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

TO: _____

ADDRESS: _____

RE: _____

(specify proposed service or local improvement charge)

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

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

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

Chief and Council

**LEQ'Á:MEL FIRST NATION
RAILWAY RIGHT-OF-WAY
RATES BY-LAW NO. 2005-2**

[Effective July 4, 2005]

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 2005 Taxation Year – the “First Taxation Year” as defined in the Settlement Agreement – including issuing 2005 Notices of Property Taxation.

NOW BE IT HEREBY RESOLVED that the following By-law be and is hereby enacted under section 83(1) of the *Indian Act* and in accordance with the *Property Assessment and Taxation (Railway Right-of-Way) Regulations* and any amendments thereto; for the purpose of establishing annual rates of taxation applicable to each parcel of land, interest in land and improvements thereon of the Right-of-Way Area described in Schedule C of the Settlement Agreement for which the Canadian Pacific Railway Company (CPR) carries on business now and in future.

1. This By-law may be cited for all purposes as the *Leq'á:mel First Nation Railway Right-of-Way Rates By-law No. 2005-02*.

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. 2005-2*.

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 [25th] day of [May] , 2005.

Quorum (3)

[Susan McKamey]

Chief Susan McKamey

[Barb Leggat]

Councillor Barb Leggat

[Alice Thompson]

Councillor Alice Thompson

[Peter McDonald]

Councillor Peter McDonald

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 2005 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)</p>	
<p>Right-of-Way Tax Rate</p>	<p>20.526</p>

**LEQ'Á:MEL FIRST NATION
RATES BY-LAW NO. 2005**

[Effective July 4, 2005]

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. 2005*.

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. 2005*.

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 [25th] day of [May] , 2005.

[Susan McKamey]

Chief Susan McKamey

[Barb Leggat]

Councillor Barb Leggat

[Alice Thompson]

Councillor Alice Thompson

[Peter McDonald]

Councillor Peter McDonald

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 2005 taxation year for the following classes of property:

COLUMN 1

COLUMN 2

Class of Property as prescribed under Schedule 5 of the *Leq’á:mel First Nation Property Assessment By-law Amendment 1-1995* and Section 3 of the *Leq’á:mel First Nation Property Taxation By-law Amendment 1-1995*.

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 *Leq’á:mel First Nation Property Assessment By-law Amendment 1-1995*.

PROPERTY CLASS	RATE
Class 1 - Residential	6.666
Class 2 - Utilities	29.222
Class 9 - Farm	10.248

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2005

The Council of the Little Shuswap First Nation hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property:

Class of Property	Tax Rates 2005
10. CPR Right-Of-Way	20.7319

LITTLE SHUSWAP INDIAN BAND
RATES BY-LAW
BY-LAW NO. 2005-T02

[Effective July 11, 2005]

Prescribed Tax Rates
For the Taxation Year 2005

Class of Property	Tax Rate
01 Residential	8.3668
02 Utilities	46.8513
03 Unmanaged Forest Land	9.2444
04 Major Industry	9.0771
05 Light Industry	20.9152
06 Business & Other	16.7327
07 Managed Forest Land	9.2444
08 Recreation/Non-Profit	8.5584
09 Farm	6.2751

DO HEREBY RESOLVE:

BE IT KNOWN that this by-law entitled the *Rates By-law* which form part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on November 30, 1995 that being a by-law to establish by by-law a system on the Reserve lands of the Little Shuswap Indian Band for the fair and equitable taxation for local purposes of land, or interests in land, including the right to occupy, possess or use the lands within the boundaries of the Reserves is hereby enacted as By-law 2005-T02 by the Chief and Council of the Little Shuswap Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Little Shuswap Indian Band held at the Little Shuswap Indian Band Administration Office, Squilax, British Columbia this 18th day of May 2005.

[Felix Arnouse]

Chief Felix Arnouse

[Wes Francois]

Councillor Wes Francois

[Dianne Francois]

Councillor Dianne Francois

LOWER KOOTENAY INDIAN BAND
2005 RATES BY-LAW
BY-LAW NO. 2005 TX-05

[Effective July 29, 2005]

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

AND WHEREAS the Council of the Lower Kootenay Indian Band enacted the *Lower Kootenay Indian Band Taxation and Assessment By-laws* on March 09, 1992.

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

1. This by-law may be cited for all purposes as the *Lower Kootenay Indian Band 2005 Rates By-law*.

2. Pursuant to section 24 of the *Lower Kootenay Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached and forms part of the *2005 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting on the 1st day of March , 2005.

[Chris Luke]

Chief Chris Luke

[Joe Pierre]

Councillor Joe Pierre

[Christine Louie]

Councillor Christine Louie

[Anne Jimmie]

Councillor Anne Jimmie

[Arlene Teasley]

Councillor Arlene Teasley

SCHEDULE "A"

The Council of the Lower Kootenay Indian Band hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property.

Classes of Property	Tax Rates
01 Residential	13.6280
02 Utilities	43.6090
06 Business and Other	29.4920
09 Farm	16.6220

**LOWER NICOLA INDIAN BAND
ANNUAL TAX RATES BY-LAW FOR THE TAXATION YEAR 2005**

[Effective July 6, 2005]

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 2005 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 2005*.

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 May, 2005.

Chief Arthur Dick

[Shannon Kilroy]

Councillor Shannon Kilroy

[Lorne Sahara]

Councillor Lorne Sahara

[Clyde Sam]

Councillor Clyde Sam

[Harold Joe]

Councillor Harold Joe

[Mary-June Coutlee]

Councillor Mary-June Coutlee

[Robert Sterling Jr.]

Councillor Robert Sterling Jr.

Councillor Stuart Jackson

SCHEDULE II
2005 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	69.1668
	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

LOWER SIMILKAMEEN INDIAN BAND
2005 RATES BY-LAW
BY-LAW NO. 1, 2005

[Effective July 29, 2005]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5 the Council of the Band may make by-law for the purpose of taxation for local purposes of the land, interest in the land, including the 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; With the *Lower Similkameen Indian Band Property Taxation By-law* it is necessary for Band Council during each taxation year to enact a By-law establishing, imposing and levying the tax for each separate property class within each separate taxation district;

AND WHEREAS the Council of the Lower Similkameen Indian Band enacted the *Lower Similkameen Property Assessment and Taxation By-law* on May 31, 1996;

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

1. This by-law may be cited for all purposes as the *Lower Similkameen Indian Band Tax 2005 Rates By-law No. 1, 2005*.

2. Pursuant to Section 11 of the *Lower Similkameen Indian Band Property Taxation By-law*, the tax rate for each class of property shall be in accordance with the rate schedule attached as Schedule "A", which forms part of the *Annual Tax Rates By-law No.1, 2005*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 29th day of June, 2005.

Quorum [THREE (3)]

[Barbara Allison]
 Chief Barbara Allison

[Theresa Dennis]
 Councillor Theresa Dennis

[Lauren Terbasket]
 Councillor Lauren Terbasket

Councillor Lisa Montgomery-Reid

SCHEDULE “A”

Prescribed Tax Rates for the 2005 taxation year for the following classes of property:

Class of Property as prescribed under Schedule “A” and Section 23(G) of the *Lower Similkameen Indian Band 2002 Assessment By-law*. Rate of Tax applied against the land and improvements as determined in accordance with the *Lower Similkameen Indian Band Property Taxation By-law*.

	“Jurisdiction 716”
	Land + Improvements
Class 1 - Residential	9.1440
Class 2 - Utilities	61.000
Class 3 - Unmanaged Forest Land	27.8550
Class 4 - Major Industry	27.0100
Class 5 - Light Industry	23.2350
Class 6 - Business and Other	20.6350
Class 7 - Managed Forest Land	11.3960
Class 8 - Recreational	9.0690
Class 9 - Farm	10.1980

MATSQUI FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2005-01

[Effective October 3, 2005]

WHEREAS:

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

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

Section 51.2 of the *Property Taxation By-law* authorizes the expenditure of property tax revenue pursuant to the *Expenditure By-law* and, in addition, this *Taxation Expenditure By-law* is hereby enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

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

SHORT TITLE

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

DEFINITIONS

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

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

“band” means the Matsqui First Nation;

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

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

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

“council” means the council of the Matsqui First Nation within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

“fiscal year” means January 1 of a calendar year through December 31 of the same calendar year;

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 51.2 of the *Property Taxation By-law*;

“property assessment by-law” means the *Matsqui First Nation Property Assessment By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

“property taxation by-law” means the *Matsqui First Nation Property Taxation By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

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

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise and special reserves being lands that have been set apart of the use and benefit of the Matsqui First Nation and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the *Indian Act*;

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Matsqui First Nation Property Assessment and Taxation By-laws*;

“taxation expenditure by-law” means this *Taxation Expenditure By-law*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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 October 31 in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before December 15 of the same fiscal year.

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

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

(4) For greater certainty:

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

(b) nothing in this by-law shall have the effect of amending section 51.2 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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 effect 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 [2nd] day of August, 2005.

[Alice McKay]

Chief

[Brenda Morgan]

Councillor

SCHEDULE "A"

2005 Property Tax Budget for Matsqui First Nation

REVENUES	\$309,758.00
EXPENDITURES	
General Government Services	
Tax Administration	\$ 8,000.00
General Administration	\$ 2,500.00
Tax Appeals	\$ 0.00
Legislative	\$ 0.00
General Government Services Expenditure Total	\$ 10,500.00
Protective Services	
Community Watch (Peacekeepers)	\$ 26,000.00
Community Development Services	
Planning	\$ 0.00
Community Development Services Expenditure Total	\$ 0.00
Fiscal Services	
Capital Reserves	\$ 0.00
Fiscal Services Expenditure Total	\$ 0.00
Other Expenditures	
Home Owner Grants	\$161,000.00
Other Expenditures Expenditure Total	\$161,000.00
Taxes for Other Governments	
Service Agreement - Abbotsford	\$ 30,000.00
Service Agreement - Langley	\$ 74,000.00
Assessment Authority	\$ 8,000.00
Taxes for Other Governments Expenditure Total	\$112,000.00
TOTAL EXPENDITURES	\$309,500.00
BUDGET SURPLUS	\$ 258.00

MATSQUI FIRST NATION
RATES BY-LAW
BY-LAW NO. 2005-02

[Effective October 3, 2005]

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

AND WHEREAS the Council of the Matsqui First nation has duly and properly enacted the *Matsqui First Nation Property Assessment and Taxation By-laws*;

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

1. This by-law may be cited for all purposes as the *Matsqui First Nation Rates By-law No. 2005-02*.

2. Pursuant to Part 3 of the *Matsqui First Nation Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" for properties on Matsqui Indian Reserve Nos. 2 and 4. Schedule "A" is attached and forms part of the *Matsqui First Nation Rates By-law No. 2005-02*.

3. Pursuant to the provisions of the *Property Assessment and Taxation (Right-of-Way) Regulations*, the taxation rate to be applied to New Westminster Land District, TRACKAGE MI 4.20 TO MI 4.40 MATSQUI RESERVE #1 and New Westminster Land District, RW 100 FT CORRIDOR MI 4.20 TO MILE 4.40 MATSQUI RESERVE 31, being all interests in land held by the Canadian Pacific Railway Co. located on the reserve lands of the Matsqui First Nation, shall be the maximum rate allowed under the said regulations.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [2nd] day of August, 2005.

[Alice McKay]

Chief

[Brenda Morgan]

Councillor

SCHEDULE "A"

The Council of the Matsqui First Nation hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Matsqui First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Matsqui First Nation Property Assessment By-law</i> .
Class 1 - Residential	9.1000
Class 2 - Utilities	55.0000
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	0
Class 5 - Light Industry	25.8000
Class 6 - Business and Other	0
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	13.6500

METLAKATLA FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW
BY-LAW NO. [unnumbered]

[Effective September 28, 2005]

INDEX	Page
Short Title	115
Part I Interpretation	116
Part II Administration	119
Part III Application of By-law	120
Part IV Liability to Taxation	120
Part V Levy of Tax	121
Part VI Information for Assessment Roll	121
Part VII Assessed Value	122
Part VIII The Assessment Roll	123
Part IX Amendments to Assessment Roll	124
Part X Appeals	125
Part XI Tax Notice	131
Part XII Due Date and Interest	131
Part XIII Periodic Payments	132
Part XIV Receipts and Certificates	132
Part XV Application of Revenues	133
Part XVI Collection and Enforcement	133
Proof of Debt	133
Special Lien and Priority of Claim	134
Demand for Payment and Notice of Enforcement Proceedings	134
Distress: Seizure of Goods	135
Distress: Sale of Goods Seized by Distress	136
Sale of Improvements or Proprietary Interest	136
Cancellation of Interest in Land Held by Taxpayer	138
Forfeiture of Property	138
Absconding Taxpayer	140
Discontinuance of Services.....	140
Part XVII Service and Local Improvement Charges	140
Part XVIII General and Miscellaneous	142

SCHEDULES

I	Request for Information	144
II	Classes of Property	145
III	Notice of Assessment	148
IV	Appeal to Assessment Review Committee	149
V	Notice of Hearing	150
VI	Request for Attendance	151
VII	Tax Notice	152
VIII	Costs Payable by a Taxpayer Arising from Enforcement Proceedings	153
IX	Certification of Debt Owning by the Taxpayer	154
X	Demand for Payment and Notice of Enforcement Proceedings	155
XI	Notice of Distress	156
XII	Notice of Sale of Goods Seized by Distress.....	157
XIII	Notice of Sale of Improvements and Disposition of Interest in Land	158
XIV	Certification of Sale and Disposition of Interest on Reserve	159
XV	Notice of Cancellation of Interest in Land	160
XVI	Certification of Cancellation of Interest in Land	161
XVII	Notice of Forfeiture	162
XVIII	Certification of Forfeiture	163
XIX	Notice of Discontinuance of Services	164
XX	Notice of Hearing	165

WHEREAS pursuant to the *Indian Act*, and specifically paragraph 83(l)(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 Metlakatla First Nation (the “Band”) 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 Metlakatla First Nation at a duly convened meeting, enacts the following by-law.

SHORT TITLE

1. This by-law may be cited as the *Metlakatla 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 reserves without encumbrance or restriction;

“appellant” means any person under this by-law to appeal an assessment notice;

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

“assessment” means a valuation of property for taxation purposes;

“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 proceeding the fiscal year in which taxes are to be levied;

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

“Band or First Nation” means the Metlakatla First Nation being a band within subsection 2(1) of the Act;

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

“band member” means a member of the band;

“C.P.” means a certificate of possession as referred to in subsections 20(1) and 20(2) of the Act and for the purposes of this by-law only includes a notice of entitlement, a certificate of occupation, as referred to in subsections 20(4) and 20(5) of the Act, and any such other permits, agreements, licences, or interests as are issued or given from time to time by band council resolution authorizing the use of land in reserve by a band member;

“Chief” means the Chief of the Metlakatla First Nation, as selected by the custom of the Band;

“Chief and Council” or “Band Council” means the Chief and Council of the Metlakatla First Nation, as selected by the custom of the Band;

“Council” means the Band Council of the Metlakatla First Nation selected according to the custom of the Metlakatla First Nation;

“Fiscal year” means April 1 to March 31 of the succeeding year;

“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;

in the assessment area.

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

- (a) anything erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land;
- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
- (c) any item of immovable machinery and equipment which is prescribed assessable by Band Council Resolution; or
- (d) a manufactured or mobile home;

“interest holder” means a person who has an interest in, or is an occupier of, land or improvements, or both;

“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;

“land” means land and improvements, or interest in land and improvements, in the reserve, including rights to occupy, possess or use land and the improvements in the reserve;

“local improvement” means any of the following works or any combination of them:

- (a) opening, widening, straightening, extending, grading, levelling, diverting or paving a street;
- (b) constructing a sidewalk, foot crossing, curbing, bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;
- (c) making, deepening, enlarging, or lengthening a common sewer or water system;

- (d) making sewer or water service connections to the street line or land abutting the main;
- (e) constructing a conduit for wires or pipes along or under a street;
- (f) reconstructing, replacing or repairing any of the works mentioned or any other related works;

“local improvement charge” means a charge in respect of a local improvement based on the actual or estimated capital costs of a local improvement 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 or mobile 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 premises; 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 property;

“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;

“prescribe” means a decision set out in a Band Council Resolution;

“real property” means land and the improvements thereon 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, and includes a highway or railway right-of-way;

“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 Metlakatla First Nation as appointed by the Council;

“Reserve” means Wilnaskancaud Indian Reserve, No. 3 as defined in subsection 2(1) 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 the 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 Metlakatla First Nation;

“taxation year” means a calendar year in which taxes are levied and payable under this by-law;

“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.

(3) In the event that the Act or any relevant portion of the Act should be repealed or should otherwise not apply to the Metlakatla First Nation, then where the context so requires a reference in this by-law to the Act shall be deemed to be a reference to such other relevant authority as may be or may become applicable.

PART II

ADMINISTRATION

3.(1) The 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.

(3) The Council may

- (a) appoint an acting tax administrator who may act in the case of the absence or disability of the tax administrator;
- (b) appoint other officials to assist in the administration of this by-law;
- (c) establish educational and professional requirements for the tax administrator and other officials who assist in the administration of this by-law;
- (d) make such reasonable rules and guidelines as may be necessary to establish minimum standards of assessment performance; and
- (e) develop, prescribe and require the use of all forms necessary for the administration of 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 land and any interests in land including any right to occupy, possess, or use land, is subject to taxation under this by-law.

(2) Without derogating from the Council's taxing authority or jurisdiction, the 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, in the opinion of the Council, it is in the best interests of the Band to do so.

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

- (a) any land or interest in land of the Band or of a member of the Band;
- (b) a building used exclusively for school purposes and the land necessary as the site for the building;
- (c) 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;
- (d) a building or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;
- (e) 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;

(f) 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

(g) 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 31 in each calendar year or as soon thereafter as practicable, the Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this by-law. Taxes levied under this by-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this by-law.

(2) The Council may, by by-law, establish different classes of real property and establish different tax rates according to the class of real property to be taxed.

(3) Taxes shall be levied by applying the rate of tax against each one thousand dollars (\$1,000.00) of assessed value of the land and improvements.

(4) If a rate is not set pursuant to subsection (1) in any given year, the tax rate for all property assessed under this by-law shall be 2.5% of assessed value for that year.

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, include 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) The 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 1 of the year during which the assessment roll is completed.

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

(2) Except as otherwise provided in this by-law, for the purposes of assessing interests in land, the assessor shall use the practices and regulations established under the *Assessment Act* of British Columbia as amended from time to time.

17.(1) Except as provided in subsections 16(2) and 17(3), the assessor shall value land and improvements at their actual value.

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

- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation;
- (c) the pipelines of a pipeline corporation for the transportation of petroleum 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 or 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 the 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 that restriction.

(4) The duration of the interest in land or the right of the Council to terminate an interest in land is not a restriction within the meaning of subsection (3).

PART VIII THE ASSESSMENT ROLL

18. No later than January 1 of the taxation year, and 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.

19. The assessor shall include in the assessment roll the particulars set out in section 18 for any interest in land in respect of which grants-in-lieu of taxes may be accepted.

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

21.(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.

22.(1) The assessment roll is effective on its adoption by Band Council Resolution.

(2) On adoption, the assessment roll is open to inspection in the Metlakatla First Nation administration office by any person during regular business hours.

23. The tax administrator or the assessor shall, on or before March 1 of each taxation year, or as soon as practicable, after adoption by Band Council Resolution, 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.

24. The notice of assessment shall be in the form set out in Schedule III or a form approved by the 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

25. 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 27, shall not make any amendments after October 1 of the current taxation year.

(2) An amendment of the assessment roll is not effective until approved by Band Council Resolution.

26. 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.

27. 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.

28. 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.

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

30. Where the 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 the interest at the rate of two per cent (2%) above the Bank of Canada prime rate per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART X

APPEALS

31.(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 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 Metlakatla First Nation who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates.

(2) Chief and Council shall maintain a list of substitute members of the Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable or unwilling to act, Chief and Council shall appoint the first person on the list of substitute members of the Assessment Review Committee to act for the period for which the member of the Assessment Review Committee is unavailable. If for any reason the first person on the list of substitute members is disqualified, unable or unwilling to act, the 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 \$500 dollars per day for time spent on activities related to the Assessment Review Committee and shall be paid for reasonable and necessary expenses incurred in carrying out their duties.

(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.

32.(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 in the assessment roll.

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

(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.

33.(1) The Assessment Review Committee shall:

- (a) hear all appeals from assessment notices;
- (b) investigate and advise the Council on assessments, assessment classifications and assessment rolls which the Committee deems necessary;
- (c) select a Chairperson who shall supervise and direct the work of the Committee;
- (d) give the appellants, the assessor and the tax administrator at least fourteen (14) 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 fourteen (14) 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) The Chairperson 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.

34.(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 fourteen (14) 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 Council fourteen (14) days or less with the consent of the Council, written notice of, and an opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this by-law.

35.(1) A majority of the Assessment Review Committee constitutes a quorum.

(2) Where a quorum of the members of the Assessment Review Committee is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

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

(4) Council may prescribe procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.

36. 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 the Council;

(c) is an employee of the Band or the Council; or

(d) has financial dealings with the Band or the Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

37.(1) Subject to section 40(2), the sittings of the Assessment Review Committee shall:

- (a) commence no later than thirty (30) 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 its commencement as set out in paragraph l(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.

38.(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 twenty dollar (\$20.00) 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.

39.(1) The Assessment Review Committee may hear all appeals from an assessment notice on the same day or may adjourn from time to time until all appeals have been heard and determined.

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

(3) The Assessment Review Committee may, after hearing an appeal, postpone consideration thereof and the appellant shall, if required by the Committee, produce all relevant books, papers, documents and answer all proper questions and give all necessary information affecting the interest in land or the matter under consideration.

(4) The Assessment Review Committee may order that the costs of a proceeding before the Committee be paid by or apportioned between the persons affected by the appeal provided that such costs do not exceed ten per cent (10%) of the amount of the taxes payable concerning the interest in land which is the subject of the appeal, as finally determined by the Assessment Review Committee.

(5) In any appeal proceedings, the onus of proof is on the person bringing the appeal to establish that the assessed value of the interest in land should be different from the value determined by the assessor.

40.(1) Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection 40(2), the Assessment Review Committee shall submit to the 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 37(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 the Chief and Council as provided in this section.

(3) Within thirty (30) days from the receipt of the decision of the Assessment Review Committee, the 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 thirty (30) 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 the Council; and
- (c) forward the authenticated assessment roll to the taxation authority.

**PART XI
TAX NOTICE**

41.(1) Where the Council adopts an assessment roll by a band council resolution, and after notices of assessment are mailed pursuant to section 23, 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.

42.(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.

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

44.(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 the 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, the 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**

45.(1) Subject to sections 46 and 47, taxes levied in a tax notice mailed under section 41 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 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.

46. 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.

47. 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 22.

48. If all or any portion of taxes remains unpaid on August 1 of the year they are first levied, the unpaid portion shall accrue interest at two per cent (2%) above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually.

49. Where taxes are in arrears and part payment is received, the payment shall be applied firstly to accrued interest and then arrears, and any balance shall be applied to current taxes.

PART XIII

PERIODIC PAYMENTS

50. The Chief and 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.

51. Where the Council has entered into 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

52. 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.

53. 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

54.(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 55, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.

55. The following expenditures of funds raised under this by-law are hereby authorized:

- (a) refunds of overpayment and interest;
- (b) all expenses for 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

56. The taxation authority may charge the person named in an assessment roll with all reasonable costs incurred in the collection of taxes or other costs imposed by this by-law. Such costs shall be in accordance with Schedule VIII to this by-law.

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

(2) Tax, or a portion thereof, due and payable under this by-law that has not been paid may be certified by the tax administrator, who shall attach a copy of that part of the assessment roll that refers to the taxes payable. Such certification shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

Special Lien and Priority of Claim

58.(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 section 57(2) in either register on or after January 2 following the year in which the taxes are imposed.

(5) When registered 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, and shall register such certification in either register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

Demand for Payment and Notice of Enforcement Proceedings

59.(1) Except for tax proceedings which have been postponed pursuant to subsection 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 59(1), the tax administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to every person named on the list, and to every locatee, tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

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

(4) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 59(2), the tax administrator shall request authorization from the Council

to commence enforcement proceedings against the tax debtors. The 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 60, 62, 63, 64 and 65, the Chief and Council shall consult with any affected locatee.

60.(1) Chief and Council may upon application by the tax debtor:

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

60.(2) The Chief and 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 the Chief and Council first obtained, 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 59 or the period specified by the Council pursuant to section 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 which are seized. The seized goods shall then be in the possession of the Band, as represented by the tax administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such goods shall be seized by a bailiff, sheriff, assignee, liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Council.

Distress: Sale of Goods Seized by Distress

62.(1) If the tax administrator seizes by distress the tax debtor's goods pursuant to subsection 61(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within sixty (60) days after the date of seizure challenging such seizure, the goods may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and the sale of such goods.

(2) If the outstanding taxes have not been paid in full sixty (60) days after a seizure by distress pursuant to section 61(3), the goods seized will be deemed to have been abandoned by the tax debtor and may be sold by public auction, the proceeds of which will be used for payment of the outstanding taxes.

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

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

(5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the tax debtor. In the event that the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall pay such money into court by way of interpleader action.

(6) Goods of a tax debtor that would be exempt from seizure under a writ of execution issued by a superior court in the province of British Columbia 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 59 or the period specified by the Chief and Council pursuant to subsection 60(1) has expired, the Chief and Council may authorize the tax administrator to proceed by way of sale of improvements or proprietary interest. The tax administrator shall serve the tax debtor and, where applicable, the locatee with a Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII.

(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60(1), six (6) months from the end of the period specified by the 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) The Chief and Council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

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

(5) The sale of the improvements and disposition of interest in land shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such disposition. If an adjournment is necessary, an additional notice shall be published in the manner provided by subsection (3).

(6) With prior approval of the Chief and Council, the tax administrator may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal to the outstanding taxes and that upset price shall be the lowest price for which the improvements may be sold and the interest in land disposed.

(7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (4) that is equal to or greater than the upset price, the taxation authority shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

(8) At any time within six (6) months after the sale and disposition held pursuant to subsection (2) or (4), the tax debtor may redeem his or her interest in land by paying to the tax administrator the full amount of all taxes for which the interests were disposed, together with all taxes which have subsequently fallen due and the reasonable costs incurred by the taxing authority in disposing of the interest.

(9) If upon the expiration of the redemption period provided by subsection (8), any portion of the taxes remains outstanding, the disposition of the interest shall be considered final and with Ministerial consent, the purchaser shall obtain title to the interest in land. The tax administrator shall certify the transfer in the form provided in Schedule XIV and shall register it in one or both registries and shall serve it on the tax debtor.

(10) Upon the filing of the certificate provided by subsection (9), the purchaser shall be substituted for the tax debtor as the holder of the interest in land, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor, including reasonable costs and charges arising from the sale and disposition, shall be returned to the tax debtor. In the event that the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall pay such money into court by way of interpleader action.

(12) Upon the filing of the certificate provided by subsection (9), any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale and disposition, shall be extinguished.

(13) If, pursuant to subsections (7) and (9), the Band has become the owner of the interest in land, the tax administrator may sell such interest 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 59 or the period specified by the Council pursuant to section 60(1) has expired, the Council may authorize the tax administrator to proceed by way of cancellation of the interest. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in land in the form of Schedule XV.

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

(3) Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six (6) months after the specified period if enforcement proceedings are postponed under subsection 60(1), the Council may direct the tax administrator to cancel the lease, licence or permit to occupy the interest in land, or shall request the Minister to cancel the interest in the event the Minister has granted the interest. 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 subject to 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 59, 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 the Chief and Council by Band Council Resolution 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 upon forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those third party interests which otherwise attach to the interest in land.

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

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

(a) includes all taxes then due and payable;

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

(c) is made before forfeiture occurs pursuant to 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 the Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this by-law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding the fact that the time for payment of taxes has not yet expired.

Discontinuance of Services

67. If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 59 or the period specified by the Council pursuant to subsection 60(1) has expired, the Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the interest in land assessed pursuant to this by-law be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before the Chief and Council to show cause as to why the services should not be discontinued and the Chief and Council shall determine whether or not it will discontinue such services.

PART XVII

SERVICE AND LOCAL IMPROVEMENT CHARGES

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

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction of works;
- (c) the cutting of grass or weeds or the trimming of trees or shrubbery on any highway, lane or other public place;
- (d) the suppression of dust on any highway, lane or other public place;
- (e) the collection and disposal of garbage;
- (f) the collection and disposal of night soil or the contents of sewage holding tanks; and

(g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as the Chief and Council may determine to be necessary or beneficial.

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

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

(a) a uniform rate, or

(b) rates for each class of property based on:

(i) the number of linear feet along the fronting or abutting lands;

(ii) the area determined by the fronting or abutting lands;

(iii) the number of dwelling-units or commercial or industrial occupancies on the lands served; or

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

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

69.(1) Before imposing a charge, the Council shall give at least thirty (30) days notice by:

(a) publishing the notice prior to the meeting referred to in section 70 in a newspaper of general circulation on the reserve, if any;

(b) posting the notice in the administration office and in prominent locations on the reserve; and

(c) sending the notice by registered mail, in the form set out in Schedule XX, to affected holders or occupiers who are not resident on the reserve and providing any locatee with a copy of the notice.

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

(3) The notice shall state:

(a) the intention of the Chief and Council to have the work performed and to levy the charge;

(b) the area in respect of which the charge is to be levied;

- (c) the rate at which the charge will be levied; and
- (d) that the Chief and Council shall hold a public meeting to consider written and oral representations from tax debtors.

70.(1) On the date and at the time and place set out in the notice referred to in section 69, the Chief and Council shall sit and receive and hear representations from tax debtors.

(2) The Chief and Council shall not proceed with the charge until after it holds public meetings to consider representations from tax debtors.

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

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

71.(1) The tax administrator shall keep separate accounts for money raised by each charge under this Part.

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

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

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

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

PART XVIII

GENERAL AND MISCELLANEOUS

73.(1) Nothing under this by-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this by-law be affected by:

- (a) an error or omission in a valuation, or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or
- (c) a failure of the taxation authority to do something within the required time.

74. A finding by a court that a provision of this by-law is void or invalid shall not affect the validity or invalidity of the rest of this by-law.

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

76. No action or proceeding for the return of money paid to the Band, whether under protest or otherwise, on account of a demand, whether valid or invalid, made for tax or any amount under this by-law, shall be commenced after the expiration of six (6) months from the making of the payment but the payment shall be deemed to have been voluntarily made.

77. The Chief and Council may, by band council resolution, extend for a maximum of thirty (30) days the time in which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.

78. Where personal service is not required, any notice delivered by the tax administrator or person acting under his direction to a post office or a person authorized by the Canada Post Corporation to receive mail is deemed to have been delivered to the addressee.

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

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

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

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council at a duly convened meeting held at S1/2 Tsimpsean No. 2, British Columbia on the [16th] day of [August] , 2005.

[Harold Leighton]

Chief

[Jean Nelson]

Councillor

[Tom Reece]

Councillor

[Albert White]

Councillor

[Ben Spencer]

Councillor

[Clifford Ryan]

Councillor

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

PURSUANT to section 13 of the *Metlakatla 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 16)

CLASSES OF PROPERTY

Class 1 - Residential

1. Class 1 property shall include only
 - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner or manager as his or her residence; and
 - (ii) land or improvements, or both, that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of
 - (A) a penitentiary or correctional centre,
 - (B) a provincial mental health facility, or
 - (C) a hospital for the care of the mentally or physically handicapped;
 - (b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuildings;
 - (c) land having no present use and which is neither specifically zoned nor held for, 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 primarily as an office, retail sales outlet, administration building or purpose ancillary thereto; or
- (h) used for a purpose other than a purpose defined in paragraphs (a) to (e) of this class.

Class 3 - Unmanaged forest land

3. Class 3 property shall include only land meeting the definition of forest land which is not classified as managed forest land.

Class 4 - Major industry

4. Class 4 property shall include only
- (a) land used in conjunction with the operation of industrial improvements; and
 - (b) industrial improvements.

Class 5 - Light industry

5. Class 5 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as an ancillary to or in conjunction with such extraction, processing, manufacture or transportation, but does not include those lands or improvements, or both

- (a) included in Class 2 or 4;
- (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form; and
- (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

Class 6 - Business and other

6. Class 6 property shall include all land and improvements not included in Classes 1 to 5 and 7 to 9.

Class 7 - Managed forest land

7. Class 7 property shall include only land meeting the definition of forest land which is classified as managed forest land.

Class 8 - Recreational property/non-profit organization

- 8.(1) Class 8 property shall include only

- (a) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:
 - (i) golf,
 - (ii) skiing,
 - (iii) tennis,
 - (iv) ball games of any kind,
 - (v) lawn bowling,
 - (vi) public swimming,
 - (vii) motorcar racing,
 - (viii) trap shooting,
 - (ix) archery,
 - (x) ice skating,
 - (xi) water slides,
 - (xii) museums,
 - (xiii) amusement parks,
 - (xiv) horse racing,
 - (xv) rifle shooting,
 - (xvi) pistol shooting,
 - (xvii) horseback riding,
 - (xviii) roller skating,
 - (xix) marinas,
 - (xx) parks and gardens open to the public;
- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least one hundred and fifty (150) days in the year ending on June 30 of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for
 - (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,
 - (ii) entertainment where there is an admission charge, or
 - (iii) the sale or consumption, or both, of alcoholic beverages.

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 *Metlakatla 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 32)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT to the provisions of the *Metlakatla 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 37(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 38)

REQUEST FOR ATTENDANCE

TO: _____

ADDRESS: _____

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

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

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

Chairperson
Assessment Review Committee

SCHEDULE VII

(section 41)

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

PURSUANT to the provisions of the *Metlakatla 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 Metlakatla First Nation.

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

Assessed value	\$ _____
Taxes (current year)	\$ _____
Arrears	\$ _____
Interest	\$ _____
Total Payable	\$ _____

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

Tax Administrator

SCHEDULE VIII

(section 56)

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 57(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

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

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

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

Tax Administrator

SCHEDULE X
(section 59)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT
PROCEEDINGS

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

The payment date of _____, 20____, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The _____ (Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

- Taxes: \$ _____
- Interest: \$ _____
- Other costs: \$ _____
- Total outstanding tax debt: \$ _____

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

The *Metlakatla Property Assessment and Taxation By-law* contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including personal property located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Tax Administrator are set out in the *Metlakatla Property Assessment and Taxation By-law*, a copy of which is available from the Tax Administrator upon request.

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

Tax Administrator

SCHEDULE XI
(sections 61 and 62)
NOTICE OF DISTRESS

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

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

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

AND FURTHER TAKE NOTICE that failure to pay the outstanding tax debt upon the expiration of the _____ 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 *Metlakatla 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 Metlakatla First Nation.

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

(general description of the goods)

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

Tax Administrator

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

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF
INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(description of improvements)

(description of interest in land)

TAKE NOTICE that failure to pay all outstanding taxes with respect to the above-noted property, being \$ _____, on or before the expiration to sixty (60) days after the date of this Notice will result in the Tax Administrator for the Metlakatla First Nation holding a sale by public auction (or tender) of the improvements located on the above-noted property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the Metlakatla First Nation Reserve shall be published in the _____ newspaper for seven (7) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

AND TAKE NOTICE that on or before the expiration of six (6) months after the above-noted sale and disposition, you may redeem your improvements and interest in land by paying to the Tax Administrator the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes which have subsequently fallen due, including without restricting, the cost of the above-noted sale and disposition. If upon the expiration of those six (6) months any amount of the taxes remain outstanding, the sale of the improvements and disposition of the interest will be declared final, and the purchaser shall obtain both your title in the improvements sold and your interest in land.

AND TAKE NOTICE that upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or interests which you held in the improvements and to the Reserve land will be transferred in full to the purchaser.

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

Tax Administrator

SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON
RESERVE

RE:

(description of interest in land)

(description of improvements)

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

(name and address of purchaser at sale)

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

Tax Administrator

SCHEDULE XV
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

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

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

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

Tax Administrator

SCHEDULE XVI

(section 64(3))

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: _____

(description of interest in land)

I, _____, Tax Administrator for the Metlakatla First Nation, hereby certify that the above-mentioned interest in land on the Metlakatla First Nation, has been cancelled or terminated pursuant to subsection 64(3) of the *Metlakatla 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 *Metlakatla Property Assessment and Taxation By-law* for the above-noted interest in the years _____ have been outstanding for two (2) years and pursuant to section _____, the above-noted interest on the Reserve is now subject to forfeiture.

The amount of all taxes which are due and payable to the date of this Notice is as follows:

(itemized statement of all taxes including interest, penalties, costs, etc.)

AND FURTHER TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this Notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Metlakatla First Nation. Upon such forfeiture, your interest in land will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE that where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment

- (i) includes all taxes then due and payable; and
- (ii) is made before forfeiture.

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

Tax Administrator

SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE: _____

(description of interest in land)

I, _____, Tax Administrator for the Metlakatla First Nation, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in land in the Metlakatla First Nation Reserve, such interest has been forfeited to the Metlakatla First Nation pursuant to sections _____ and _____ of the *Metlakatla 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 _____ days set out above) at _____ (location), (within the thirty (30) days set out above) and show cause as to why the services should not be discontinued.

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

Tax Administrator

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

TO: _____

ADDRESS: _____

RE: _____
(specify proposed service or local improvement charge)

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

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

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

Chief and Council

MORICETOWN FIRST NATION
2005 RATES BY-LAW
BY-LAW NO. 2005-01

[Effective July 6, 2005]

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 2005 Rates By-law*.

2. Pursuant to Section 17 of the *Moricetown First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2005 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 15th day of June, 2005.

[Warner William]

Chief Warner William

[Percy Michell]

Councillor Percy Michell

[Ron Mitchell]

Councillor Ron Mitchell

[Sandra George]

Councillor Sandra George

[Desmond McKinnon]

Councillor Desmond McKinnon

[Alec Thomas]

Councillor Alec Thomas

[Duane Mitchell]

Councillor Duane Mitchell

[Victor Jim]

Councillor Victor Jim

Councillor Lillian Lewis

[John Dennis]

Councillor John Dennis

[Helen Nikal]

Councillor Helen Nikal

[Lorena Morris]

Councillor Lorena Morris

SCHEDULE "A"

The Council of the Moricetown First Nation hereby adopts the following taxation rates for the 2005 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	24.9500
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
2005 RATES BY-LAW
BY-LAW NO. 2005-01

[Effective July 16, 2005]

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 2005 Rates By-law No. 2005-01*.

2. Pursuant to Section 18.1 of the *Musqueam Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2005 Musqueam Indian Band Rates By-law No. 2005-01*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 11th day of July, 2005.

 Chief

 [Allyson Fraser]

Councillor

 [Myrtle McKay]

Councillor

 [Wade Grant]

Councillor

 [Nolan Charles]

Councillor

 [Mary Charles]

Councillor

 [Wayne Sparrow]

Councillor

 [Jordan Point]

Councillor

 [Howard E. Grant]

Councillor

 [Delbert Guerin]

Councillor

SCHEDULE "A"

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2005 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	5.989
Class 2 - Utilities	52.274
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	44.630
Class 5 - Light Industry	28.703
Class 6 - Business and Other	29.401
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	7.690
Class 9 - Farm	9.990

MUSQUEAM INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2005-01

[Effective July 16, 2005]

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 [11th] day of [July] , 2005.

Chief

[Allyson Fraser]
Councillor

[Myrtle McKay]
Councillor

[Wade Grant]
Councillor

[Nolan Charles]
Councillor

[Wayne Sparrow]
Councillor

[Howard E. Grant]
Councillor

[Mary Charles]
Councillor

[Jordan Point]
Councillor

[Delbert Guerin]
Councillor

SCHEDULE "A"

2005 Property Tax Budget for Musqueam Indian Band

GENERAL GOVERNMENT SERVICES

General Administration	\$180,000.00
Board of Review	\$6,000.00
Tax Appeals	\$5,000.00
Legislative	\$80,000.00
Tax Advisory Council	\$5,000.00
Legal	\$75,000.00
Tax Administration	<u>\$105,252.98</u>
<i>General Government Services Expenditure Total</i>	<u><u>\$456,252.98</u></u>

PROTECTIVE SERVICES

Community Security Expenses	<u>\$80,000.00</u>
<i>Protective Services Expenditure Total</i>	<u><u>\$80,000.00</u></u>

TRANSPORTATION SERVICES

Roads and Grounds	<u>\$50,000.00</u>
<i>Transportation Services Expenditure Total</i>	<u><u>\$50,000.00</u></u>

RECREATIONAL AND CULTURAL SERVICES

Youth Centre	\$15,000.00
Local Arena	\$170,000.00
Local Playground and Parks	<u>\$10,000.00</u>
<i>Recreational and Cultural Services Expenditure Total</i>	<u><u>\$195,000.00</u></u>

ENVIRONMENTAL HEALTH SERVICES

Refuse	\$50,000.00
Janitorial	<u>\$50,000.00</u>
<i>Environmental Health Services Expenditure Total</i>	<u><u>\$100,000.00</u></u>

FISCAL SERVICES

Contribution to Reserve Funds	\$170,000.00
Income Stabilization Fund	\$170,000.00

	Homeowner Grants	<u>\$5,000.00</u>
	<i>Fiscal Services Expenditure Total</i>	<u><u>\$345,000.00</u></u>
TAXES FOR OTHER GOVERNMENTS		
	Assessment Authority	\$32,000.00
	Community Services Agreement	<u>\$741,526.00</u>
	<i>Taxes for Other Governments Expenditure Total</i>	<u><u>\$773,526.00</u></u>
	<i>2005 Property Tax Budget Total</i>	<u><u>\$1,999,778.98</u></u>

NADLEH WHUT'EN INDIAN BAND NO. 612
2005 RATES BY-LAW AMENDING BY-LAW
BY-LAW NO. 2005-7

[Effective July 22, 2005]

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 Nadleh Whut'en Indian Band, enacted the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* on, December 18, 1998;

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

SHORT TITLE

1. This by-law may be cited as the *Nadleh Whut'en Indian Band 2005 Rates By-law Amending By-law*.

PART 1

INTERPRETATION

2. Pursuant to Section 11 of the *Nadleh Whut'en 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 *2005 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Nadleh Whut'en Indian Band held at the Nadleh Whut'en Indian Band Administration Office, this [6th] day of [June] , 2005.

A quorum of Council consists of 3 Nadleh Whut'en Indian Band Councillors.
 Moved by: [George George Sr.] Seconded by: [Lucille George]

[Larry Nooski]

Chief Larry Nooski

[George George Sr.]

Councillor George George Sr.

[Lucille George]

Councillor Lucille George

Councillor Sue Sterling Ketlo

SCHEDULE "A"

The Council of the Nadleh Whut'en Indian Band hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Classes of Property as prescribed under Schedule II and Section 11(2) of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .
Class 1 - Residential	9.7675
Class 2 - Utilities	29.4979
Class 4 - Major Industry	27.1352
Class 5 - Light Industry	23.0973
Class 6 - Business and Other	20.4116
Class 7 - Managed Forest Land	11.6013
Class 8 - Recreation/Non-Profit Organization	9.0589
Class 9 - Farm	10.2189

**NICOMEN INDIAN BAND
2005 RATES BY-LAW**

[Effective July 22, 2005]

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 18th day of June 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 *Nicomen Indian Band 2005 Rates By-law*.

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 *2005 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 8th day of June, 2005.

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

[Arlene Quinn]

Chief

[Raymond Drynock]

Councillor

[Donna Gallinger]

Councillor

SCHEDULE "A"
 Prescribed Tax Rates
 For the Taxation Year 2005

The Council of the Nicomen Indian Band hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property.

Class of Property	Tax Rates 2005
1. Residential	0.0
2. Utilities	26.3522
3. Unmanaged Forest	0.0
4. Major Industry	0.0
5. Light Industry	0.0
6. Business/Other	0.0
7. Managed Forest Land	0.0
8. Recreational/Non-Profit	0.0
9. Farm	0.0
10. Canadian Pacific Railway Right of Way*	*19.85771

*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.

NICOMEN INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 05-2005

[Effective July 22, 2005]

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

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

AND WHEREAS section 24(5) of the *Nicommen Indian Band Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, this *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of established procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

AND WHEREAS Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under section 24(5) of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law;

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

SHORT TITLE

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

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 Nicomen Indian Band;

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

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, 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 Nicomen Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 4(3) of the *Property Assessment and Taxation By-law*;

“*Property Assessment By-law*” means the *Nicomén Indian Band Property Assessment By-law* approved and passed by the Council on the 5th day of December, 1991, and approved by the Minister on the 9th day of March, 1992, as amended from time to time;

“*Property Taxation By-law*” means the *Nicomén Indian Band Property Taxation By-law* approved and passed by the Council on the 5th day of December, 1991, and approved by the Minister on the 9th day of March, 1992, as amended from time to time;

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

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

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

“Surveyor of Taxes” means the Surveyor of Taxes appointed by Council under the *Nicomén Indian Band Property Assessment and Taxation By-law*;

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

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty

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

(b) nothing in this By-law shall have the effect of amending section 24(5) of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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 27th day of May, 2005.

A quorum of Council consists of 2 (out of 3) members of Council.

[Arlene Quinn]

Chief

[Raymond Drynock]

Councillor

[Donna Gallinger]

Councillor

SCHEDULE "A"

2005 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interests & Penalties Current Fiscal Year	\$ 5,797.25
-------------------------------------------------------------------	-------------

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

TOTAL EXPENDITURES	\$ 5,797.25
--------------------	-------------

Community Development	\$ 2,448.50
-----------------------	-------------

Environmental Health Services	\$
-------------------------------	----

Fiscal Services	\$
-----------------	----

General Government Services	\$
-----------------------------	----

Protective Services	\$
---------------------	----

Recreation and Cultural Services	\$ 523.75
----------------------------------	-----------

Taxes for Other Governments	\$
-----------------------------	----

Transportation	\$ 800.00
----------------	-----------

Utility Services	\$
------------------	----

Other Expenditures	\$
--------------------	----

– Permitted Property Assessment and Taxation By-law Expenditures	\$
---------------------------------------------------------------------	----

– Municipal Service Agreements	\$ 2,025.00
--------------------------------	-------------

TOTAL EXPENDITURES	\$ 5,797.25
--------------------	-------------

BALANCE	\$ 0
---------	------

**OSOYOOS INDIAN BAND
ASSESSMENT AMENDMENT BY-LAW 2005-1**

[Effective September 28, 2005]

WHEREAS:

A. The *Osoyoos Indian Band Property Taxation By-law* and *Osoyoos Indian Band Property Assessment By-law* were enacted by Chief and Council of the Osoyoos Indian Band in 1995 and approved by the Minister of Indian Affairs in 1996;

B. Chief and Council consider that an amendment of the *Osoyoos Indian Band Property Assessment By-law* (the “*Assessment By-law*”) is required;

NOW THEREFORE BE IT RESOLVED:

That the Chief and Council of the Osoyoos Indian Band enact the following by-law pursuant to the *Indian Act*, and in particular section 83(1) of the *Indian Act*.

SHORT TITLE

1. This by-law may be cited as the *Assessment Amendment By-law 2005-1*.

INTERPRETATION

2. The definition of “*Assessment Act*” in subsection 1.(1) of the *Assessment By-law* is hereby repealed and replaced with the following:

““*Assessment Act*” means the *Assessment Act*, RSBC 1996, c.20, as may be amended.”

For greater certainty, all references to the *Assessment Act* or *Assessment Act* RSBC 1979, c.21 in the *Assessment By-law* shall hereinafter mean *Assessment Act*, RSBC 1996, c.20, as may be amended.

3. The definition of “*Assessment Authority Act*” in subsection 1.(1) of the *Assessment By-law* is hereby repealed and replaced with the following:

““*Assessment Authority Act*” means the *Assessment Authority Act*, RSBC 1996, c.21, as may be amended.”

For greater certainty, all references to the *Assessment Authority Act* or *Assessment Authority Act* RSBC 1979, c.22 in the *Assessment By-law* shall hereinafter mean *Assessment Authority Act*, RSBC 1996, c.21, as may be amended.

4. The following definition is hereby added to subsection 1.(1) of the *Assessment By-law* after the definition of “closed circuit television corporation”:

““commissioner” means the assessment commissioner appointed under the *Assessment Authority Act*, and includes a person authorized in writing by the assessment commissioner to act on his or her behalf for any of the purposes of the *Assessment Act*.”

5. The following definition is hereby added to subsection 1.(1) of the *Assessment By-law* after the definition of “taxes”:

““telecommunications” includes land and improvements used or held for the purposes of, or for purposes ancillary to, the business of a telecommunications common carrier that operates a telephone system, data communications network or cable television undertaking, but does not include land and improvements in respect of a telecommunications common carrier that is a radio or television broadcasting or rebroadcasting undertaking.”

MAJOR INDUSTRY VALUATIONS

6. Subsection 26.1(3)(b) is hereby repealed and replaced with the following:

“(b) the cost of industrial improvements less depreciation.”

7. The following is hereby added as subsection 26.1(4):

“(4) For the purposes of this section 26.1, the Assessor shall use the depreciation rates and principles for the application of depreciation as those established by regulation from time to time under the *Assessment Act*.”

SPECIAL VALUATION RULES FOR DAMS, POWER PLANTS AND SUBSTATIONS

8. The following section is hereby added as section 26.2 of the *Assessment By-law*:

“SPECIAL VALUATION RULES FOR DAMS, POWER PLANTS AND SUBSTATIONS

26.2(1) In this section:

“dam” means any structure designed and built to control or store water flowing in a water course for the purpose of, or for purpose ancillary to, generating electricity;

“power plant” means any structure designed and built to contain boilers, turbines or compressors for the purpose of, or for purposes ancillary to, generating electricity;

“substation” means a facility at which electric current is switched, transformed or converted

- (a) at a dam or power plant,
- (b) between a power plant and a transmission system, or
- (c) between a transmission system and a distribution network.

(2) This section applies to properties where there is a dam, power plant or substation, other than properties to which section 26.1 applies.

(3) Despite any other section of this by-law, the actual value of a property to which this section applies is

- (a) the actual value of the land as determined under section 26, and
- (b) the cost of
 - (i) the dams, power plants and substations on the property, and
 - (ii) any other improvements on the property,

determined in accordance with subsection (4), less depreciation determined and applied in accordance with subsection (5).

(4) For the purposes of this section, the Assessor shall use the rates, formulas, rules and principles for the calculation of cost as those established by the commissioner as authorized under the *Assessment Act*.

(5) For the purposes of this section, the Assessor shall use the depreciation rates and principles for the application of depreciation as those established by regulation from time to time under the *Assessment Act*.”

VALUATION FOR CERTAIN PURPOSES NOT ACTUAL

9. Section 27 is hereby repealed.

10. Subsection 27.1.(1) of the *Assessment By-law* is hereby amended by repealing the opening words and replacing them with the following:

“**27.1.**(1) Notwithstanding sections 26 and 26.1, the Assessor shall, by using rates prescribed by the commissioner, determine the value of the following properties:”

11. Subsection 27.1.(1)(iii) of the *Assessment By-law* is hereby repealed and replaced with the following:

“(iii) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings,”

12. The following subsections are hereby added as 27.1.(2) and 27.1.(3):

“(2) For the purposes of subsections (1)(iv) and (v), “right of way” means land and improvements that an interest holder is entitled to use for the operation of those things referred to in subsection (1)(i), (ii) or (iii) that are to be valued under this section, but “right of way” does not include land and improvements in which the interest holder does not have an interest within the meaning of this by-law.

(3) For the purposes of applying subsection 1(ii), the “track in place of a railway corporation” includes all structures, erections and things, other than any buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fuelling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.”

SCHEDULE “IV”

13. Schedule “IV” of the *Assessment By-law* is hereby amended as follows:

Interpretation

a. by adding the following clause as the first clause in Schedule “IV”:

“Interpretation

0.1 In this Schedule, “gathering pipeline” means a pipeline used for the transportation of

- (a) natural gas from a well-head to the intake valve at a scrubbing, processing or refining plant which precedes the transfer of gas to a transmission line or a distribution line, or
- (b) petroleum or a petroleum product from a well-head to the intake valve at a refining, processing or storage facility which precedes transfer of the petroleum or petroleum product to a transportation line.”

Class 1-Residential

b. by repealing clause 1(a)(iii) in its entirety and replacing it with the following:

“(iii) 20 or more strata or leasehold lots

- (A) on one parcel or contiguous parcels,
- (B) used or available for overnight accommodation,

- (C) controlled or managed by persons, or a person, who control or manage 85% or more of the strata or leasehold lots on the parcel or contiguous parcels referred to in clause 1(a)(iii)(A) above that are used or available as referred to in clause 1(a)(iii)(B) above, and
- (D) offered for rent, or rented, for periods of less than 7 days to persons, or a person as overnight accommodation for at least 50% of the 12 month period ending on October 31 of the year previous to the taxation year for which the assessment roll is completed,

and, for the purposes of this clause 1(a)(iii), strata or leasehold lots that are “used or available for overnight accommodation” do not include strata or leasehold lots that are used or available for parking, storage or similar purposes or for commercial purposes other than overnight accommodation;”

c. by adding the following as clause 1(a)(iv):

“(iv) in respect of a single family residence that is the principal residence of the interest holder,

(A) rooms within the residence that are offered for rent or rented by the interest holder as bed and breakfast accommodation

(I) for periods of less than 7 days, and

(II) for at least 50% of the 12 month period ending on October 31 of the year previous to the taxation year for which the assessment roll is completed,

other than that area equivalent to 3 times the average room size of all the rooms within the residence that are offered for rent or rented by the interest holder as bed and breakfast accommodation, and

(B) the proportion of the common area of the residence that the area of the rooms described in clause 1(a)(iv)(A) above and not included in this class if of the total area of the residence”

d. by repealing clause 1(d) and replacing it with the following:

“land or improvements, or both, used for child daycare purposes, including group daycares, preschools, special needs daycares, family daycares, out of school care, residential care, emergency care and child minding, as

defined in the *Community Care Facility Act* of the Province of British Columbia or regulations to that Act.”

Class 2- Utilities

e. by repealing clause 2 and replacing it with the following:

“2. Class 2 property includes only

- (a) land or improvements used or held as track in place, right of way or a bridge for the purposes of, or for purposes ancillary to, the business of transportation by railway, and
- (b) land or improvements used or held for the purposes of, or for purposes ancillary to, the business of
 - i. transportation, transmission or distribution by pipeline,
 - ii. telecommunications, including transmission of messages by means of electric currents or signals for compensation,
 - iii. generation, transmission or distribution of electricity, or
 - iv. receiving, transmission and distribution of closed circuit television,

except that part of land or improvements

- (c) included in Class 1, 4 or 8,
- (c.1) used as a gathering pipeline,
- (d) used as an office, retail sales outlet, administration building or for an ancillary purpose, or
- (e) used for a purpose other than a purpose described in clause 2(a) or (b) above.”

Class 3- Forest Land

f. by repealing clause 3 in its entirety;

Class 5- Light Industry

g. by repealing clause 5 in its entirety and replacing it with the following:

“5. Class 5 property must include only land or improvements, or both,

- (a) used as a gathering pipeline;
- (b) used or held for the purpose of extracting, processing, manufacturing or transporting of products, or

- (c) used for the storage of products as ancillary to or in conjunction with the extracting, processing, manufacturing or transporting of products referred to in clause (b) above,
- but does not include those lands or improvements, or both,
- (d) included in Class 2 or 4,
 - (e) used or held for the purposes of, or for purposes ancillary to, the business of transportation by railway,
 - (f) used principally as an outlet for the sale of a finished product to a purchaser for purpose of his or her own consumption or use and not for resale in either the form in which it was purchased or any other form, and
 - (g) used for extracting, processing, manufacturing or storage of food, non-alcoholic beverages or water.”

Class 8- Recreational Property/Non-Profit Organization

- h. by repealing clauses 8(1)(a)(xvii) to (xxi) and replacing them with the following:
 - “(xv) rifle shooting;
 - (xvi) pistol shooting;
 - (xvii) horse back riding;
 - (xviii) roller skating;
 - (xix) marinas;
 - (xx) parks and gardens open to the public;
 - (xxi) hang gliding;
 - (xxii) bicycling in addition to, or as part of, one of the activities or uses set out in clauses 8(1)(a)(i) to (xxi) above.”
- i. by repealing the opening words of clause 8(1)(b) and replacing them with the following:
 - “(b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending 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”

REPEALING OF SCHEDULES VII, VIII, IX, X AND XI

14. Schedules VII, VIII, IX, X and XI of the *Assessment By-law* are hereby repealed.

APPROVED at a duly convened meeting of the Chief and Council of the Osoyoos Indian Band held on Osoyoos Indian Reserve No. 1 this [22nd] day of [August] , 2005.

[Clarence Louie]

Chief

[Tony Baptiste]

Councillor

[Veronica McGinnis]

Councillor

[Yvonne Weinert]

Councillor

[Charlotte Sanders]

Councillor

**OSOYOOS INDIAN BAND
TAX RATES BY-LAW NO. 001, 2005**

[Effective August 16, 2005]

WHEREAS the Osoyoos Indian Band has passed and have had approved its *Property Taxation By-law* dated December 22, 1995, approved by the Minister of Indian Affairs on July 22, 1996; and

WHEREAS the Chief & Council of the Osoyoos Indian Band deem it advisable and in the best interest of the Band to engage in the taxation for local purposes of land, or interest in land, in the reserve lands of the Osoyoos Indian Band, including the rights to occupy, possess, or use land in the reserve; and

WHEREAS it is necessary for the levying of tax to establish rates on land and improvements for Band Government, Municipal, Hospital, and Regional District purposes for the year 2005.

The Chief & Council of the Osoyoos Indian Band hereby enacts as follows:

1. The following rates are hereby imposed and levied on the various classes of property for the year 2005, applicable to the whole of the Osoyoos Indian Reserves:

Taxation District	Comprising of:	Property Classes:	Tax Rate:
Osoyoos Indian Band Taxation District	The whole of the Reserve Lands of the Osoyoos Indian Band	Class 1: Residential	9.1688
		Class 2: Utilities	37.0005
		Class 5: Light Industry	24.2895
		Class 6: Business/Other	22.9349
		Class 8: Recreation/ Non-Profit	9.6751
		Class 9: Farm	13.1639

2. The minimum amount of taxation upon a parcel of real property shall be \$350.00.

3. As soon as practicable on or after the 4th of July, 2005, the Surveyor of Taxes of the Osoyoos Indian Band shall add to the current year's taxes unpaid as of 4:30 p.m. the 4th of July, 2005, on each parcel of land on his Roll, ten per cent (10%) of the amount thereof and the said unpaid taxes, together with amounts added as aforesaid shall from the 4th day of July, 2005, be deemed to be the amount of the current year's taxes upon such land.

This by-law may be cited as *Tax Rates By-law No. 001, 2005*.

Quorum [(3) THREE]

[Clarence Louie]

Chief

[Charlotte Sanders]

Councillor

[Tony Baptiste]

Councillor

[Yvonne Weinert]

Councillor

**OSOYOOS INDIAN BAND
TAXATION AMENDMENT BY-LAW 2005-1**

[Effective September 28, 2005]

WHEREAS:

A. The *Osoyoos Indian Band Property Taxation By-law* and *Osoyoos Indian Band Property Assessment By-law* were enacted by Chief and Council of the Osoyoos Indian Band in 1995 and approved by the Minister of Indian Affairs in 1996;

B. Chief and Council consider that an amendment of the *Osoyoos Indian Band Property Taxation By-law* (the *Taxation By-law*) is required;

NOW THEREFORE BE IT RESOLVED:

That the Chief and Council of the Osoyoos Indian Band enact the following by-law pursuant to the *Indian Act*, and in particular section 83(1) of the *Indian Act*.

SHORT TITLE

1. This by-law may be cited as the *Taxation Amendment By-law 2005-1*.

TAXATION DISTRICTS

2. Section 18.1(2) of the *Taxation By-law* is hereby repealed and replaced with the following:

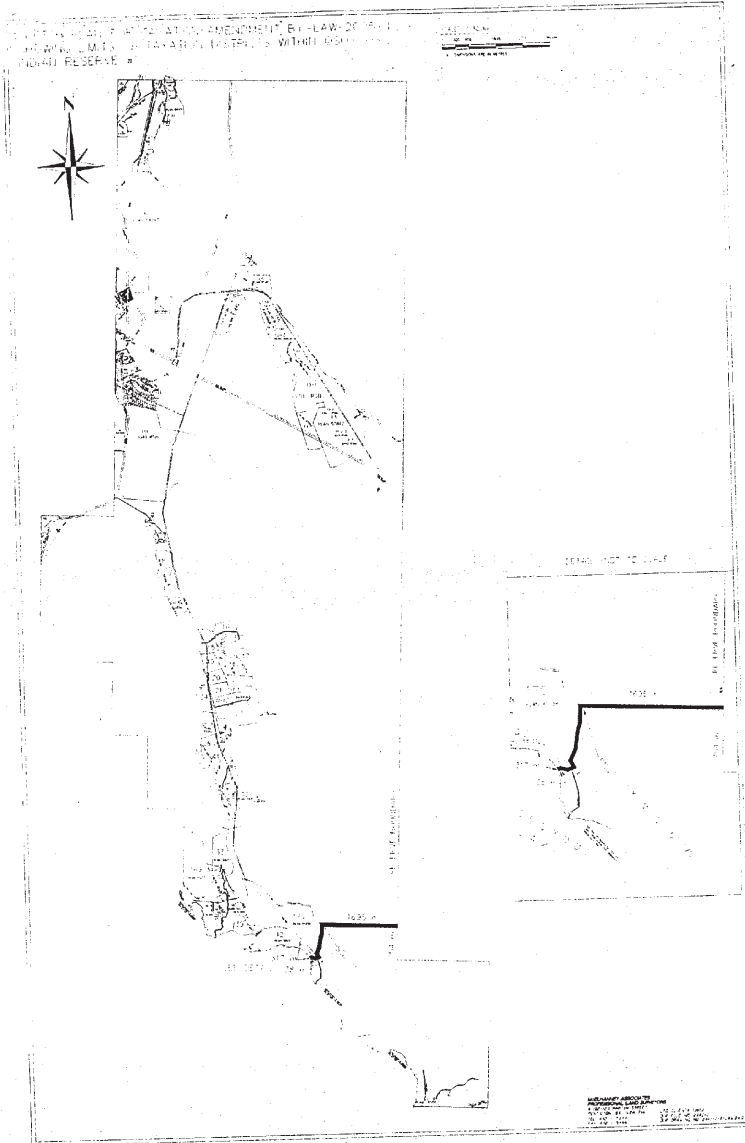
“(2) Each taxation district shall consist of the region described and set out in column 2 of Schedule “II””.

3. Schedule “II” of the *Taxation By-law* is hereby repealed and replaced with the following:

SCHEDULE "A"

to Osoyoos Indian Band Taxation Amendment By-law 2005-1

Sketch Plan Showing Limits of Taxation Districts with Osoyoos Indian Reserve No. 1



Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Description of Region Comprising the Taxation District	Property Classes	Tax Rate for the Taxation Year
Taxation District No. 1	<ol style="list-style-type: none"> All of Osoyoos Indian Reserve No. 1 lying north of the heavy bold line shown on the plan attached as Schedule "A"; and All of Osoyoos Indian Reserve No. 3 	<ol style="list-style-type: none"> Residential Utilities Repealed Major Industry Light Industry Business & Other Managed Forest Land Recreational Property/ Non-Profit Farm 	as established annually by by-law for each property class in each taxation district
Taxation District No. 2	All of Osoyoos Indian Reserve No. 1 lying south of the heavy bold line shown on the plan attached as Schedule "A"		

APPROVED at a duly convened meeting of the Chief and Council of the Osoyoos Indian Band held on Osoyoos Indian Reserve No. 1 this [22nd] day of [August] , 2005.

[Clarence Louie]

Chief

[Tony Baptiste]

Councillor

[Veronica McGinnes]

Councillor

[Yvonne Weinert]

Councillor

[Charlotte Sanders]

Councillor

OSOYOOS INDIAN BAND
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2005-06

[Effective August 16, 2005]

WHEREAS the *Property Assessment By-law* and the *Property Taxation By-law* were made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in both By-laws), 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(3) of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section 12(3) 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 *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 Osoyoos Band of Indians;

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

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

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

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

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 12(3) of the *Property Taxation By-law*;

“*Property Assessment By-law*” means the *Osoyoos Indian Band Property Assessment By-law PR-95-01* approved and passed by the Council on December 22, 1995, and as amended from time to time;

“*Property Taxation By-law*” means the *Osoyoos Indian Band Property Taxation By-law PR-95-02* approved and passed by the Council on December 22, 1995, and as amended from time to time;

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

“public works” includes:

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

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

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within the 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 the 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 section (40) of the *Property Taxation By-law*;

“taxation expenditure by-law” means the *Taxation Expenditure By-law* referred to in section 1;

“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 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 12(3) 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 14th day of March, 2005.

A quorum of Council consists of 3.

[Clarence Louie]
Chief Clarence Louie

[Tony Baptiste]
Councillor Tony Baptiste

[Yvonne Weinert]
Councillor Yvonne Weinert

[Veronica McGinnis]
Councillor Veronica McGinnis

Councillor Charlotte Sanders

SCHEDULE "A"
2005 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interests & Penalties for Current Fiscal Year	\$ 712,332.16
-----------------------------------------------------------------------	---------------

Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Year	0.00
-----------------------------------------------------------------------------------	------

TOTAL REVENUES	\$ 712,332.16
----------------	---------------

EXPENDITURES

Community Development	\$ 92,603.19
-----------------------	--------------

Environmental Health Services	\$ 56,986.58
-------------------------------	--------------

Fiscal Services	
-----------------	--

General Government Services	\$ 178,083.06
-----------------------------	---------------

Protective Services	\$ 106,849.77
---------------------	---------------

Recreation and Cultural Services	\$ 149,589.77
----------------------------------	---------------

Taxes for Other Governments	\$ 78,356.54
-----------------------------	--------------

Transportation	\$ 35,616.61
----------------	--------------

Utility Services	
------------------	--

Other Expenditures	
--------------------	--

- Permitted Property Assessment and Taxation By-law Expenditures	\$ 7,123.32
---------------------------------------------------------------------	-------------

- Municipal Service Agreements	\$ 7,123.32
--------------------------------	-------------

TOTAL EXPENDITURES	\$ 712,332.16
--------------------	---------------

**POPKUM FIRST NATION
ASSESSMENT BY-LAW 2005**

[Effective November 16, 2005]

WHEREAS the Popkum First Nation deems it advisable and in the best interests of the members of the Popkum First Nation to establish, by by-law, a system for the assessment and taxation of land, or interests in land, including rights to occupy, possess or use land in the reserves, such assessment being ancillary to and necessary for the establishment of an equitable system of levying taxes for local purposes on land, or interests in land, including rights to occupy, possess or use land in the reserves;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in Popkum Indian Reserve No. 1 and Popkum Indian Reserve No. 2 pursuant to the provisions of the *Indian Act*, R.S.C. 1985, c.I-5, and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*.

Part	Section
I. Interpretation	2
II. Preparation of Annual Assessment Roll	3 - 13
III. Inspections and Returns	14 - 25
IV. Valuation	26 - 38
V. Board of Review	40 - 59
VI. Appeals to the Federal Court	60 - 69
VII. General	81 - 100
VIII. Depreciation of Industrial Improvements	101 - 110
IX. Railway, Pipeline and Electric Power Corporation Rights of Way	111 - 120
X. Railway and Pipeline Corporations Valuation	121 - 130
XI. Electrical Power Corporations Valuation	131 - 140
XII. Prescribed Classes of Property	151 - 160
XIII. Assessor and Assessment Roll	170 - 190

SHORT TITLE

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

PART I

INTERPRETATION

2. In this By-law,

“Administrator” means the Administrator of the Popkum First Nation;

“appraiser” means a property valuator appointed by the Chief and Council under this By-law;

“assessment” means a valuation of property for taxation purposes;

“assessment roll” includes a supplementary assessment roll;

“assessor” means an assessor appointed by the Chief and Council under this By-law;

“Band” means the Popkum First Nation;

“band council resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the Chief and Councillors of the Band present at the meeting;

“Band land” means reserve land other than land held under a C.P.;

“closed circuit television corporation” includes a person operating for a fee or charge a television signal receiving antenna or similar device, or equipment for the transmission of television signals to television receivers of subscribers, or any or all of those devices and equipment;

“C.P.” means a Certificate of Possession as defined under subsections 20(1) and 20(2) of the *Indian Act*; and for the purposes of this By-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under subsections 20(4) and 20(5) of the *Indian Act* or any other permits, agreements or licenses issued from time to time by band council resolution authorizing the use of Band land by a Band member;

“Chief and Council” means the Chief and Council of the Popkum First Nation as elected by the members of the Popkum First Nation pursuant to the provisions of section 74 of the *Indian Act* or as chosen according to the custom of the Band;

“highway” includes a street, road, lane, bridge, viaduct, and any other way open to the use of the public, and also includes a street, road, lane, bridge, viaduct, and any other way not open to the public;

“improvements” means

(a) any building, fixture, structure or similar thing constructed, or placed on or in reserve land, or water over reserve land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in this definition by paragraph (b):

- (i) production machinery,
- (ii) anything intended to be moved as a complete unit in its day to day use, and
- (iii) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand,

(b) without limiting the definition of improvements in paragraph (a), the following things are deemed to be included in that definition unless excluded from it under paragraph (c):

- (i) anything that is an integral part of a building or structure and is intended to serve or enhance the building or structure, including elevators, escalators and systems for power distribution, heating, lighting, ventilation, air conditioning, communication, security and fire protection,
- (ii) any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, greenhouses and cooling towers,
- (iii) any lighting fixtures, paving and fencing,
- (iv) any
 - (A) piling, retaining walls and bulkheads, and
 - (B) water system, storm drainage system and industrial or sanitary sewer system, the value of which is not included by the assessor in the value of the land,
- (v) any foundation, such as footings, for perimeter walls, slabs, foundations for machinery and equipment,
- (vi) any pipe racks, tending platforms, conveyor structures, log decks and supports for machinery and equipment, including structural members comprising trestles, bents, truss and joint sections, stringers, beams, channels, angles and similar things,
- (vii) any aqueducts, dams, reservoirs and artificial lagoons and any tunnels other than mine working,
- (viii) any roads, airstrips, bridges, trestles and towers, including ski towers,

- (ix) any mains, pipes or pipelines for the movement of fluids or gas,
- (x) any track in place, including railway track in place,
- (xi) any pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, substations, conduits and mains that are used to provide electric light, power, telecommunications, transportation and similar services, including power wiring for production machinery up to the main electrical panels or motor control centre, those panels and that centre,
- (xii) any vessels, such as tanks, bins, hoppers and silos, with a prescribed capacity and any structure that is connected to those vessels,
- (xiii) docks, wharves, rafts and floats,
- (xiv) floating homes and other floating structures and devices that are used principally for purposes other than transportation,
- (xv) that part of anything referred to in subparagraphs (i) to (xv) or of any building, fixture, structure or similar thing that, whether or not completed or capable of being used for the purpose for which it is designed,
 - (A) is being constructed or placed, and
 - (B) is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things,
 - (C) the following categories and types of things, which are deemed to be included in the definition of improvements in paragraph (b) are excluded from the definition of “improvements”, but any foundations associated with them are not excluded:
 - (i) portable elements of communications, security or fire protection systems,
 - (ii) bucket elevators,
 - (iii) fans, motors, piping other than piping used to supply fuel, or other equipment that is used to control or provide the temperature, irrigation or atmosphere within a dry kiln, steam chest, greenhouse, cooling tower, controlled atmosphere warehouse or cold storage warehouse, and all ventilating and heating equipment used for process purposes in farms as set out in subparagraph (b) (ii),
 - (iv) coolers, freezers or controlled environment cabinets that are
 - (A) of a modular walk-in or reach-in type, and
 - (B) located within a building or structure, and associated machinery and controls,

- (v) portable lighting or portable lighting plants,
- (vi) pumps, motors, travelling screens, travelling cranes and hoists, filter, chlorinators, skimmers, aerators and similar things that are in water or sewer systems,
- (vii) in the case of rail car and truck dumpers, lifts for marine vessels, platform scales, hoppers, stacker-reclaimers, conveyors, screw conveyors and travelling cranes, their moving parts and all controls related to their moving parts,
- (viii) casings for screw conveyors or bucket elevators,
- (ix) catwalks or tending platforms that are principally mounted on or are supported either by an improvement exempted by this By-law or by production machinery,
- (x) idler arms for conveyors,
- (xi) chip or hog blow lines,
- (xii) J-bar or tray sorters, excluding any enclosure and associated framing,
- (xiii) turbines, generators and related controls,
- (xiv) surface tows or aerial chairs, gondolas or tramways that are supported by towers, including their supporting cables, sheave assemblies, bull wheels, motor and controls,
- (xv) snow making systems except piping or associated structure,
- (xvi) haul roads within active mine pits,
- (xvii) subject to subparagraph (iii), piping in a plant that is within property classified for assessment purposes as Class 4 or 5, other than that portion of piping which supplies or moves
 - (A) water that is used for drinking, cooking or personal hygiene,
 - (B) water to the beginning of plant process for use in that process,
 - (C) materials that are used for fire protection,
 - (D) fuel or steam that is used for heating or power production,
 - (E) materials to the point where major processing of the materials begins,
 - (F) industrial or non-industrial waste, or

- (G) materials that have been refined, manufactured or otherwise processed in the plant and which are not subject to any further refinement, manufacturing or other processing in that plant,
- (xviii) casings or piping in oil or gas wells,
- (xix) electrical distribution equipment and materials, not including the load break switch or circuit breaker referred to in clause (B), that are located
- (A) within properties classified for assessment purposes as Class 4, 5 or 6, and
 - (B) between a medium voltage load break switch, or a medium voltage circuit breaker, and production machinery, where medium voltage is 601 volts to and including 15 kilovolts and the load break switch or circuit breaker is located, as determined by the current flow, immediately before a distribution transformer that serves production machinery,
- (xx) portable power or generation facilities, and
- (xxi) the following vessels:
- (A) cyclones, dust and particulate collectors or separators, power and recovery boilers, furnaces used in industrial processes, rotary dyers, rotary kilns, rotary mixers, compressor tanks, evaporators, heat exchangers, electrolytic cells, electrolytic tanks, stripping or scrubbing vessels or expansion tanks,
 - (B) those floatation cells, crushers, grinding mills, dewatering filters, primary and secondary leach filters, aeration columns, carbon columns, heavy media separators and floatation columns that are used in the mining industry,
 - (C) those rotary modulizers, absorption towers, cottrell treaters, humidifying towers, spray towers, glover towers, hot treaters, mist eliminators, melting pots, scrubbers and acidifiers that are used in the smelting industry,
 - (D) those cat cracker columns, desalters, atmospheric columns, vacuum columns, rectifier columns, fractionator columns, reactors, distillation towers, reformer stacks, asphalt oxidizers, hydrotreater units, reformer units, platformer units, crude units, alkylation units, fluid cat cracker units, isomerization units, rerefined oil process units, blending or shipping kettles, oxidation towers, gas or oil separator towers, emulsion treater towers, condensate accumulators, contractor towers, reboilers, stills, instrument air receivers, treater pressure filters, treater zeolite softeners, water treater towers, coalescers, inlet scrubbers, sour water

stripper towers, condensate receivers, sulfreen reactors, converters, reflux accumulators, water wash towers, methanol towers, methanol degassers, methanol strippers, instrument air receivers, dehydrator towers, separator towers, demethanizer towers, deethanizer towers, depropanizer towers, refrigerant receivers, refrigerant blowcases and condensers, except cooling condensers that are used in the petroleum and gas industry,

(E) those resin blenders, batch or continuous digester vessels, bleaching towers, demineralizers, water softeners, chlorine or chlorine dioxide generators, air receivers, steaming vessels (TMP), deaerators, impregnation vessels, oxygen reactors, repulpers, oxygen drum washers, preheaters, brown stock decker washers and brown stock steam vessels that are used in the forest industry,

(F) those distillation towers, graphite cells, synthesizer towers, cooler vessels, solution treaters, hydrogenator treaters, rotary pebble mills, prilling towers, degasser eliminators, vacuum dryers, methanator units, extractor units, reboilers, converters, still columns, kettles, untreated chlorate dryers, deaerator systems and steam drums that are used in the chemical industry, and

(G) those spas, hot-tubs and swimming pools that are free standing and any associated machinery and controls;

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

“interest” includes any legal or beneficial right, title, estate or interest;

“interest holder” includes a person who has an interest in land or improvements or both within the reserves, including rights to occupy, possess or use land or improvements or both within the reserves and also includes a person who simply occupies land or improvements or both within the reserves;

“interest in land” means any legal or beneficial interest or estate in land, or interests in land, including rights to occupy, possess or use land in the reserves;

“land” means land, or interests in land, including rights to hold, occupy, possess or use land in the reserves, and improvements and includes

- (a) land covered by water,
- (b) quarries, and
- (c) sand and gravel;

“land cooperative” means a parcel of land of which an interest holder is a corporation which holds its interest in the land exclusively for the benefit of its shareholders who

- (a) have rights to occupy a portion of the parcel, and
- (b) hold, own or have the use of shares or shares and other securities in the corporation that has a value equivalent to the value of the portion in relation to the value of the parcel;

“Land Title Office” means the Land Title Office for the land title district in which land located on the reserves may have been registered under the *Land Title Act*, R.S.B.C. 1996, c.250 of the Province of British Columbia;

“manufactured home” or mobile home means

- (a) any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose other than those referred to in subclauses (i) and (ii),
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;
- (b) for the purposes of assessment, manufactured or mobile homes shall be deemed to be an improvement unless exempted by resolution of the Chief and Council;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing to act on behalf of the Minister;

“multi-dwelling leased parcel” means a parcel of land on which are located 2 or more residences, the interest holders of one or more of which lease portions of the parcel from the interest holder of the parcel or from a lessee of the interest holder of the parcel and on which portion the interest holder of the residence has his residence;

“municipality” means in accordance with context, either any area incorporated as a city, district, township, town or village, under any Act of the Province of British Columbia, or the corporation into which the residents of the area have been incorporated as a municipality or regional district pursuant to the provisions of the *Local Government Act*, R.S.B.C. 1996, c.323;

“natural gas” means a gaseous mixture of hydrocarbon and other gases received from the wells, and includes that gas after refinements;

“occupier” means a person who, for the time being, is in actual occupation of land and improvements or both within the reserves;

“parcel” means a lot, block, or other area in which land is held or into which land is subdivided, and does include a highway or portion, and the right or interest of an occupier of Crown land;

“person” in addition to its ordinary meaning, includes a partnership, syndicate, association, any government or any agency or political subdivision thereof, or any corporation and the agent or trustee of a person;

“petroleum” or petroleum products means crude oil or liquid hydrocarbons, or any product or by-product of them;

“pipe line corporation” means a person having an interest in or operating a pipe line, all or any part of which is situated in the reserves, for the purpose of gathering or transporting natural gas, petroleum or petroleum products;

“production machinery” means any

- (a) engine,
- (b) motor, or
- (c) machine,

used to manufacture, process, repair or convey a product;

“property” includes land and improvements as defined in this By-law;

“registered” and registration when used in respect of land refer to registration in the books of the Land Title Office or the books of the Reserve Land Register;

“registered owner” means a person registered in the books of the Land Title Office or the Reserve Land Register having or entitled to an interest in land and, includes a person who registers a charge;

“reserve” means reserve as defined in the *Property Taxation By-law*;

“Reserve Land Register” means the register kept by the Department of Indian Affairs and Northern Development pursuant to section 21 of the *Indian Act* and the register kept by the Department of Indian Affairs and Northern Development pursuant to section 55 of the *Indian Act*;

“residential building” means a building used or designed to be used in whole or in part for residential purposes and includes an associated outbuilding of and other improvements to a building used or designed to be used in whole or in part for residential purposes, but does not include a floating mobile home;

“Taxation Administrator” means the Taxation Administrator appointed under the *Property Taxation By-law*;

“taxation by-law” means the *Property Taxation By-law* passed by the Chief and Council of the Band and approved by the Minister or the same as may be amended from time to time;

“taxes” means taxes as defined in the *Property Taxation By-law*;

“trustee” includes a personal representative, guardian, committee, receiver and any person having or taking on himself the possession, administration or control of property affected by any express trust, or having, by law, the possession, management or control of the property of a person under a legal disability.

PART II

PREPARATION OF ANNUAL ASSESSMENT ROLL

Completion of Assessment Roll

3.(1) The assessor shall, not later than the last day of February of each year, complete a new assessment roll enumerating each property liable to assessment within the reserves and give to every interest holder named in the assessment roll a notice of assessment. This assessment roll shall, subject to this By-law, be the completed assessment roll for the purpose of taxation during that calendar year.

(2) The assessment roll and notice of assessment shall contain the information specified in this By-law.

(3) The assessor may, when completing an assessment roll make reference to the records of the Land Title Office or the Reserve Land Register as those records stood on November 30 of the year previous to which he completes that assessment roll.

(4) In the case of a parcel of land for which no Land Title Office or Reserve Land Register description is available, the assessor shall use the best description available to him.

(5) The assessor shall exercise reasonable care in obtaining and setting down the address of an interest holder and shall more particularly adopt the following alternatives in the order named:

(a) the address known to the assessor;

(b) the address as it appears in the application for registration or otherwise in the Land Title Office or the Reserve Land Register.

(6) In the event that the address of the interest holder of the land is not known to the assessor or is not recorded in the Land Title Office or the Reserve Land Register, the assessor shall set down the address of the interest holder as the post office situated nearest the land in question.

Request for Copy of Assessment Notice

4. A person who is holder of a registered charge may, at any time, give notice, with full particulars of the nature, extent, and duration of the charge, to the assessor and request copies of all assessment and tax notices issued during the duration of

the charge, and the assessor shall enter his name and address on the assessment roll.

Grouping of Parcels

5. Where a building or other improvement extends over more than one parcel of land, those parcels, if contiguous, may be treated by the assessor as one parcel and assessed accordingly.

Notice of Assessment

6.(1) Any number of parcels of land assessed in the name of the same interest holder may be included in one assessment notice.

(2) In the event that several parcels of land are assessed in the name of the same interest holder at the same value, the assessment notice is sufficient if it clearly identifies the property assessed, setting it out as a block, parts of a block or as a series of lots, without giving in full the description of each parcel as it appears in the assessment roll.

(3) Notwithstanding subsection 2, where property is wholly exempt from taxation, the assessor need not mail an assessment notice in respect of that property.

(4) Before completion of the assessment roll, the assessor shall mail to each person from whom he has received a notice and request under section 4, at the address given by the person in the notice, a copy of the assessment notice in respect of the property subject to the charge held by that given person.

(5) Before completion of the assessment roll, the assessor shall send by registered mail a true copy of any assessment notice sent by him under section 3 to any person from whom he has received during the twelve (12) months preceding completion of that assessment roll, a request in writing for a copy, if the request contains a short description of the property in respect of which the copy is required, and is accompanied by the fee of ten dollars (\$10) for each parcel of land.

(6) In subsection (7) lessee means a person having an interest in property under a lease or sublease, other than a registered lease or registered sublease.

(7) On receipt of an assessment notice for a property included in a class defined in this By-law, the interest holder of the property shall, on request by a lessee of all or part of the property, promptly deliver a copy of a notice to the lessee.

Return of Completed Assessment Roll

7.(1) On completing the assessment roll under section 3, the assessor shall make a statutory declaration in the form and manner prescribed by section 186 of this By-law.

(2) The assessor shall return the completed roll to the Administrator of the Popkum First Nation as soon as possible after it has been completed.

Assessment Roll Open for Inspection

8. On completion by the assessor, the assessment roll shall be open to inspection during regular business hours.

Certification

9. The assessor shall attach to the completed assessment roll a statutory declaration of the assessor in the form prescribed by section 186 of this By-law.

Correction of Errors

10.(1) The assessor shall bring all errors or omissions in a roll completed under section 3 to the Board of Review for correction.

(2) The assessor shall not make changes in the completed assessment roll without the consent of the Board of Review.

Validity of the Completed Assessment Roll

11. The completed assessment roll, except for changes or amendments directed by the Board of Review or the Federal Court of Canada is valid and binding on all parties concerned, notwithstanding any omission, defect or error committed in, or with respect to, that assessment roll, or any defect, error or misstatement in any notice required, or the omission to mail the notice. The completed assessment roll is, for all purposes, the assessment roll of the Popkum First Nation until a new roll is issued.

Supplementary Roll

12.(1) Where, subsequent to the completion of an assessment roll, the assessor finds that any property or anything liable to assessment

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

he shall assess the property or thing on a supplementary roll, or further supplementary roll, subject to the conditions of assessment governing the current assessment roll on which the property or thing should have been assessed.

(2) Where, subsequent to the completion of an assessment roll, the assessor finds that any property or anything liable to assessment

- (a) was liable to assessment for a previous year, but has not been assessed on the roll for that year, or

- (b) has been assessed in a previous year for less than the amount for which it was liable to assessment,

he shall assess the property or thing on a supplementary roll or further supplementary roll for that year, subject to the conditions of assessment governing the assessment roll on which the property or thing should have been assessed, but only if the failure to assess the property or thing, or the assessment for less than it was liable to be assessed, is attributable to

- (c) an interest holder's failure to disclose,
- (d) an interest holder's concealment of particulars relating to assessable property,
- (e) a person's failure to make a return, or
- (f) a person's making of an incorrect return, required under this or any other By-law.

(3) Notwithstanding sections 10 and 11, and in addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 for each year following the return of the completed assessment roll under section 7, correct errors and supply omissions in the completed assessment roll by means of entries in a supplementary assessment roll.

(4) The assessor shall not make a change or amendment that would be contrary to a change or amendment in the assessment roll ordered or directed by the Board of Review or made as a result of a decision of the Federal Court or Federal Court of Appeal under section 60.

(5) Nothing in subsection (1), (3) or (4) authorizes the preparation of a supplementary roll, or the correction of a roll, for the purpose of changing or updating an assessment roll, completed as required by subsection 3(1), later than twelve (12) months after the completion of that assessment roll.

Provisions Applicable to Supplementary Assessment Roll

13.(1) The duties imposed on the assessor with respect to the annual assessment roll and the provisions of this By-law relating to assessment rolls shall, so far as they are applicable, apply to supplementary assessment rolls.

(2) Where a notice of appeal is given in writing to the assessor on a supplementary assessment roll in accordance with section 41, the assessor shall make an entry of the notice in his appeal book, and shall place the appeal before the next sitting of the Board of Review.

PART III
INSPECTIONS AND RETURNS

Inspections and Assessment Powers of Assessor

14. When so directed by the Chief and Council, the assessor or an appraiser may for any purposes relating to assessment enter into or on and inspect land and improvements at a time mutually agreed upon between the assessor and the interest holder and failing any such agreement upon five (5) days advance notice.

Return of Information

15.(1) In this section, “assessor” includes an appraiser.

(2) A person who has an interest in or disposes of property shall, when requested by the Chief and Council, furnish to the assessor any information in that person’s possession that is directly related to the value of the property and that the assessor requires to assist him to determine the actual value of the property.

(3) The assessor is not bound by the information furnished, but he may, if he has reason to doubt its accuracy, or if a person fails to comply with this section within three (3) weeks after being required in writing to do so, assess the property in the manner and for the amount the assessor believes to be correct.

Power to Examine Property and Accounts

16.(1) To determine an assessment of land and improvements, in respect of which he thinks a person may be liable to assessment, the assessor or an appraiser, when so directed by the Chief and Council, and with the written consent of the person who he thinks may be liable to assessment, may enter on any premises and, with written consent may examine any property, may have access to, and may examine and take copies of and extracts from the books, accounts, vouchers, documents and appraisals of the person giving such written consent.

(2) No person engaged in the administration of this By-law shall, without consent of the person liable to assessment,

(a) communicate, or allow to be communicated, to a person not legally entitled to it, information obtained under this By-law, except information required by law to be shown on the assessment roll; or

(b) allow a person not legally entitled to it to inspect or have access to a return made under this By-law.

[The next section is section 26]

PART IV
VALUATION

Valuation for Purposes of Assessment

26.(1) In this By-law,

“actual value” means the price which land and improvements might reasonably be expected to bring if held in fee simple off reserve and offered for sale in the open market on the valuation date.

(2) For the purposes of determining the actual value of property, the valuation date is July 1 of the year preceding the year for which the assessment roll is completed.

(3) The actual value of property for an assessment roll is to be determined as if on the valuation date

(a) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date; and

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

(4) “industrial property” means in subsection (11) property used or held for the purposes of extracting, processing or manufacturing any product or for storage ancillary to those purposes.

(5) “October 31” and “July 1” mean:

(a) in relation to an assessment roll completed as required by subsection 2(1), October 31 and July 1 of the previous year in which the assessment roll was completed; and

(b) in relation to a revised assessment roll completed as required by subsection 2(1.1), October 31 of the previous year in which the revised assessment roll was completed, and July 1 of the year immediately before that.

(6) The assessor shall determine the actual value of land and improvements and shall enter the actual value of the land and improvements in the assessment roll.

(7) In determining the actual value, the assessor may, except where this By-law has a different requirement, give consideration to present use, location, original cost, replacement cost, revenue or rental value, market value of the land and improvements and comparable land and improvements, economic and functional obsolescence and any other circumstances affecting the value of the land and improvements.

(8) Without limiting the application of subsections (1) to (7), where an industrial or commercial undertaking, a business or a public utility enterprise is carried on, the land and improvements used by it shall, subject to subsection (11), be valued as the property of a going concern.

(9) Where the land and improvements are liable to assessment under section 34, 35 or 36, the assessor shall include in the factors that he considers under subsection (7), any restriction placed on the use of the land and improvements by an interest holder of the land.

(10) The duration of the interest of an interest holder of land and improvements referred to in subsection (9), or the right of an interest holder of the land to terminate that interest, is not a restriction within the meaning of subsection (9).

(11) The assessor shall determine the actual value of industrial property in accordance with the rates, formulae, rules or principles prescribed in this By-law.

(12) Notwithstanding this or any other By-law, where land and improvements are exempt from taxation, unless ordered by the Chief and Council, the assessor need not, in respect of the exempt land and improvements,

- (a) assess the land and improvements; or
- (b) prepare an annual assessment roll.

(13) Notwithstanding this or any other By-law, improvements designed, constructed, or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c.111 are exempt from assessment.

(14) Land and improvements shall be assessed at their actual value.

(15) The classes of property prescribed in those sections of this By-law included in Part XII, Prescribed Classes of Property, for the purpose of administering property taxes, define the types or uses of land and improvements to be included in each class.

(16) The actual values of land and improvements determined under this section shall be set down separately on the assessment notice and in the assessment roll with the information specified pursuant to subsection 3(2).

Major Industry Valuation

27.(1) In this section,

“cost of industrial improvement” means the cost of replacing an existing industrial improvement with an improvement that

- (a) has the same area and volume as the existing industrial improvement,
- (b) serves the same function that the existing industrial improvement was designed for or, where the existing industrial improvement is no longer used for that function, serves the same function that the existing industrial improvement now serves, and
- (c) is constructed using current, generally accepted construction techniques and materials for the type of improvement being constructed,

and, for the purposes of determining cost, manuals or texts or reference works for the determination of rates, formulae, rules or principles for the calculation of cost as used for assessment purposes and as prescribed in section 105 of this By-law.

(2) “industrial improvement” means an improvement that is part of a plant that is designed and built for the purpose of one or more of the following:

- (a) mining, extracting, beneficiating or milling of metallic or non-metallic ore,
- (b) mining, breaking, washing, grading or beneficiating of coal,
- (c) producing of aluminum,
- (d) smelting or refining of metal from ore or ore concentrate,
- (e) producing, manufacturing, processing or refining of petroleum or natural gas,
- (f) manufacturing of lumber or other sawmill and planing mill products,
- (g) manufacturing of wood veneer, plywood, particleboard, wafer board, hardboard and similar products,
- (h) manufacturing of gypsum board,
- (i) manufacturing of pulp, paper or linerboard,
- (j) manufacturing of chemicals,
- (k) manufacturing of chemical fertilizer,
- (l) manufacturing of synthetic resins or the compounding of synthetic resins into molding compounds,
- (m) manufacturing of cement,
- (n) manufacturing of insulation,
- (o) manufacturing of sheet glass or glass bottles,
- (p) building, refitting or repairing ships,

(q) loading cargo onto sea-going or lake-going ships or barges, including associated cargo storage and loading facilities,

notwithstanding that the plant cannot be operated as a going concern or is temporarily or permanently unprofitable, but does not include an improvement exempted under subsection (3).

(3) The Chief and Council may for economic adversities, pursuant to section 34 of the *Popkum First Nation Property Taxation By-law*, exempt from the definition of “industrial improvement” improvements in a plant or class of plant that has less than a prescribed capacity and may prescribe different capacities for different types of plants and shall notify the assessor of such exemptions.

Valuation for Certain Purposes Not Actual Value

28.(1) Notwithstanding sections 26 and 27, the assessor shall, by using rates established by regulation under the *Assessment Act*, R.S.B.C. 1996, c.20, as amended from time to time, determine the value of the following properties:

(a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, pipe lines, conduits and mains of telecommunications, cable television, bus or electrical power corporation;

(b) the track in place of a railway corporation, whether the track is on a highway, or on a privately held, owned or occupied right of way, or on Band land;

(c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right-of-way, but not including pumping equipment, compressor equipment, storage tanks and buildings;

(d) the right-of-way for the pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (b);

(e) the right-of-way for track referred to in paragraph (b).

(2) For the purposes of paragraphs (1)(d) and (e), “right-of-way” means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraphs (a), (b) and (c) that are to be valued under this section, but “right-of-way” does not include land and improvements of which the corporation is not an interest holder within the meaning of this By-law.

(3) For the purpose of applying paragraph (1)(b), the track in place of a railway corporation is inclusive of all structures, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves,

freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

[The next section is section 33]

Occupiers of Railway Land

33.(1) Where any parcel liable to assessment is land in which a railway has an interest and part of it is leased, that part shall be treated under this By-law as a separate parcel and a separate entry made on the assessment roll in respect of the land or improvements or both.

(2) Where part of a parcel of land in which a railway has an interest is treated as a separate parcel under subsection (1), the remainder of the parcel shall be treated under this By-law as a separate parcel and a separate entry made on the assessment roll in respect of the land.

(3) Where the whole of any parcel of land in which a railway has an interest is liable to assessment and is leased or a part of a parcel is assessed under subsection (1), an interest holder may give notice, with full particulars of the duration of the lease, to the assessor and request that copies of all assessment and tax notices issued during the duration of the lease be sent to the lessee, and the assessor shall enter the name and address of the lessee on the assessment roll.

Assessment of Land the Fee of Which is in the Crown

34.(1) Land, the fee of which is in the Crown or in some person on behalf of the Crown, that is held or occupied otherwise than by, or on behalf of, the Crown, is, with the improvements on it, liable to assessment in accordance with this section.

(2) The land referred to in subsection (1) with the improvements on it shall be entered in the assessment roll in the name of an interest holder whose interest shall be valued at the actual value of the land and improvements determined under sections 26 and 27.

(3) This section applies, with the necessary changes and so far as it is applicable, to improvements in which some person other than the Crown has an interest and which are situated on land, the fee of which is in the Crown or in some person on behalf of the Crown.

(4) This section applies, with the necessary changes and so far as it is applicable, where land is held in trust for the Popkum First Nation or the members of the Popkum First Nation and occupied by a person not a member of the Popkum First Nation.

(5) As soon as the assessor ascertains that land is held or occupied in the manner referred to in subsection (1), he shall enter the land with improvements on it on a supplementary assessment roll in the name of an interest value of the land and improvements.

Exempt Land held by Occupier Liable to Assessment

35.(1) Subject to subsection 26(12), land, the interest in which is held by or on behalf of a person who is exempted from taxation under this By-law or any other by-law of the Popkum First Nation is, with its improvements, liable to assessment under this section.

(2) The land and improvements referred to in subsection (1) shall be entered in the assessment roll in the name of the interest holder whose interest shall be valued at the actual value of the land and improvements determined under this By-law.

(3) This section applies to improvements in which a person exempted from taxation by this By-law or any other by-law of the Popkum First Nation has an interest and which are, situated on land which is held by or on behalf of a person exempted from taxation by this By-law or any by-law of the Popkum First Nation.

Assessment of Land or Interests in Land held by a Municipality or the Crown in Right of the Province of British Columbia

36.(1) Land held or occupied by a municipality or the Crown in Right of the Province of British Columbia held or occupied by, or on behalf of, a municipality or the Crown in Right of the Province of British Columbia, is, with the improvements on it, liable to assessment under this section, subject to the *Constitution Act*, S.C.

(2) The land referred to in subsection (1) with the improvements on it shall be entered in the assessment roll in the name of an interest holder whose interest shall be valued at the actual value of the land as determined under this By-law.

(3) This section applies, with the necessary changes and so far as it is applicable, to improvements in which some person other than a municipality or the Crown in Right of the Province of British Columbia has an interest, situated on land held or occupied by a municipality or the Crown in Right of the Province of British Columbia, or in some person on behalf of a municipality or the Crown in Right of the Province of British Columbia.

Joint Interests and Termination of Interests

37. Where land and improvements or all are held or occupied in the manner referred to in section 34, 35, or 36 by two (2) or more persons, and there is no paramount interest holder, the land and improvements or all shall be assessed in the names of those persons jointly.

Further Assessment of an Improvement on Land

38.(1) A structure, aqueduct, pipe line, tunnel, bridge, dam, reservoir, road, storage tank, transformer, or substation, pole lines, cable, towers, poles, wires, transmission equipment or other improvement, that extends over, under or through land may be separately assessed to the person having an interest in, maintaining, operating or using it, notwithstanding that some other person may have an interest in the land and improvements.

(2) Each individual residential building located on a land cooperative or multi-dwelling leased shall be separately assessed.

[The next section is section 40]

PART V
BOARD OF REVIEW

Establishment of a Board of Review

40.(1) Notwithstanding any other by-law, the Chief and Council shall appoint a Board of Review to hear appeals on assessments of interests of land and improvements located on the reserves.

(2) A Board of Review shall consist of three qualified members. One professional member shall be qualified as a lawyer, in good standing, of the Law Society of British Columbia. At least one professional member shall be qualified as an accredited appraiser, in good standing, of the Appraisal Institute of Canada/ Institut Canadien Des Evaluateurs. One member may be solely qualified by being a member of the Popkum First Nation.

(3) The members of a Board of Review shall be paid their reasonable and necessary travelling and out of pocket expenses incurred in carrying out their duties. The professional members shall be remunerated in accordance with hourly fees prevailing in their respective professions. A member of the Popkum First Nation, if appointed, shall be remunerated at a rate not to exceed the professional member’s remuneration rate, determined by Chief and Council.

(4) Every member of a Board of Review shall take and subscribe before a lawyer, notary public or a commissioner for taking oaths or affirmation in the following prescribed form:

I, _____, do solemnly swear (or affirm) that I will, to the best of my knowledge and ability, and without fear, favour or partiality, honestly decide the appeals to the Popkum First Nation Board of Review which may be brought before me for hearing and decision as a member of that Board.

Declared before me at _____

this _____ day of _____, 2_____.

Declared before me at

(5) Unless the member of a Board of Review sooner dies, resigns or is removed from office for just cause by band council resolution or otherwise, a member of a Board of Review shall hold office during good behavior for a term of not less than three (3) years, commencing on the date of the appointment under subsection (1) of this section.

Appeals to a Board of Review

41.(1) Where an assessed interest holder is of the opinion that an error of omission exists in the completed assessment roll in that

- (a) land and improvements within the reserves have been wrongfully entered on, or omitted from the assessment roll,
- (b) land and improvements have been valued at too high or too low an amount,
- (c) the value at which an individual parcel under consideration is assessed bears a fair and just relation to the value at which similar land and improvements are assessed in the reserve in which it is situated,
- (d) land and improvements have been improperly classified,
- (e) an exemption has been improperly allowed or disallowed,

they may personally, or by a written notice, or by a solicitor, or by their authorized agent, together with a fee of twenty-five dollars (\$25) per roll entry, payable to the Popkum First Nation, come before, or notify, the Board of Review and make a complaint of the error or omission and the Board of Review shall deal with the complaint, error or omission and either confirm or alter the assessment.

(2) Where an assessed interest holder is of the opinion that the assessor made revisions to the assessment roll in a manner not authorized by this By-law or failed to make revisions to the assessment roll as required by sections 3 and 12 of this By-law, he may complain in the same manner as in subsection (1) of this section.

(3) The Popkum First Nation may, by its administrator, solicitor, or agent authorized by it, or the assessor, make complaint against the assessment roll or any individual entry in the assessment roll on any ground whatever, and the Board of Review shall deal with the complaint, and either confirm or alter the assessment.

(4) Notice in writing of every complaint in respect to an entry in an assessment roll shall be delivered to the assessor not later than March 31 for each year in which the assessment roll is completed.

(5) Notice in writing of every complaint in respect to an entry in a supplementary assessment roll or further supplementary assessment roll shall be delivered to the assessor not later than thirty (30) days after the completion of the supplementary assessment roll or further supplementary assessment roll.

Assessor to Notify Interest Holder

42. Where it appears by the notice of complaint under section 41 that the complaint concerns land and improvements in which some person other than the complainant may have an interest, the assessor shall promptly mail a notice to the interest holder of the property at the address appearing on the assessment roll, giving particulars of the complaint and requiring him to attend before the Board of Review at a time and place stated to be dealt with in the same manner as other complaints.

Notice of Hearing

43. The assessor shall mail to the person, or his solicitor or agent, as the case may be, who has notified the assessor under section 41, a notice setting out the date, time and place scheduled for the hearing of that person's complaint by the Board of Review.

Address for Service of Notice of Decision

44. A person making a complaint under section 41 shall provide the assessor an address to which notices for that person are to be sent.

Powers of a Board of Review

45.(1) The powers of a Board of Review constituted under this By-law are

(a) to meet at the dates, times, and places appointed, and to hear and determine all complaints delivered to the assessor under this By-law; and

(b) to direct amendments in the assessment roll necessary to give effect to its decisions.

(2) Any member of the Board of Review may issue a notice in writing to any person to attend as a witness, and any member of the Board of Review may administer an oath to a person or witness before his evidence is taken.

(3) If the Chief and Council have not appointed a chairperson, the Board of Review shall appoint a chairperson, who shall preside at all meetings and who may, unless otherwise provided by the Board of Review, call meetings and regulate procedure.

(4) If no secretary has been appointed by the Chief and Council, the chairperson of the Board of Review shall appoint a secretary, who may or may not be a member of the Board of Review, and the secretary shall keep the minutes of all meetings of the Board of Review.

(5) A majority of the members of the Board of Review constitutes a quorum.

(6) All questions before the Board of Review shall be decided by a majority of the members present and the chairperson votes as an ordinary member of the Board of Review.

Hearing of Appeals

46. The Board of Review may grant an adjournment or postponement of the hearing of any complaint.

Inquiry

47. Where directed by the Board of Review, any one member of the Board of Review may hold an inquiry or conduct a hearing on behalf of the Board of Review.

Orders

48. Orders made by one member are, when confirmed by the Board of Review, orders of the Board of Review.

Oaths

49. The members of the Board of Review may respectively administer oaths in the course of a proceeding or in connection with their official duties.

A Board of Review sets Own Rules

50. All inquiries and hearings before the Board of Review or a member of it shall be governed by the rules it may adopt, and the Board of Review is not bound by the technical rules of legal evidence.

Action by a Board of Review

51. The Board of Review may, in its discretion, accept and act on evidence by affidavit, or written statement, or by the report of any officer appointed by it, or obtained in any manner as it may decide.

Orders of a Board of Review Obtainable

52. A person may, on payment of a fee of twenty-five dollars (\$25), obtain from Popkum First Nation, at their administration office at 1689 141A Street, Surrey, British Columbia, a copy of an order or decision of the Board of Review. The assessor shall be entitled to receive copies without charge.

Inspection Powers of a Board of Review

53. The Board of Review, or a person authorized by it to make any inquiry or report, may

- (a) enter on and inspect any land and improvement;

- (b) require the attendance of all persons as it considers necessary to summon and examine, and take the testimony of those persons;
- (c) require the production of all books, plans, papers and documents; and
- (d) administer oaths, affirmations or declarations.

Delivery of the Decision of the Board of Review

54.(1) The Board of Review shall cause its decisions regarding any complaint to be forwarded, without reasonable delay, to the assessor.

(2) The assessor shall promptly forward a copy of each decision of the Board of Review to the complainant and any other person having an interest in the property affected by the decision of the Board of Review.

(3) The assessor, when notifying a complainant of the decision of the Board of Review shall also advise that the complainant may, subject to the provisions of the *Federal Courts Act*, R.S.C. 1985, c.F-7 and the “Rules of Procedure at the Federal Court of Canada”, appeal the decision of the Board of Review to the Federal Court of Canada.

[The next section is section 60]

PART VI

APPEALS TO THE FEDERAL COURT FROM A BOARD OF REVIEW

60.(1) Where a person, including the assessor, is dissatisfied with the decision of a Board of Review, or with the omission or refusal of the Board of Review to hear or determine the complaint on the completed assessment roll, he may within twenty-one (21) days after receiving the decision, subject to the provisions of the *Federal Courts Act* and the rules of procedure of the Federal Court of Canada, appeal from the Board of Review to the Federal Court of Canada.

(2) The assessor, at the time that he notifies a complainant of the decision of the Board of Review in respect of his complaint, shall also notify him that he may, within twenty-one (21) days after receiving the decision, subject to the provisions of the *Federal Courts Act* and the rules of procedure of the Federal Court of Canada, appeal the decision of the Board of Review to the Federal Court of Canada by delivering to the Board of Review, within twenty-one (21) days after his receipt of the decision, a written request to appeal the decision of the Board of Review to the Federal Court of Canada.

(3) The Board of Review shall, within twenty-one (21) days after receiving a notice of appeal, submit the appeal in writing to the Federal Court of Canada.

[The next section is section 81]

PART VII
GENERAL

By-law Prevails

81. Where there is a conflict between this By-law and any other by-law, the provisions of this By-law prevail over the other by-laws.

[The next section is section 83]

General

83. Any section of this By-law or Schedule to this By-law may be amended by by-law adopted by the Chief and Council and sent to the Minister in accordance with the appropriate section or sections of the *Indian Act* as amended from time to time.

84. Where a provision in this By-law or Schedule to this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present tense, future tense or the past tense.

[The next section is section 86]

86. Where any notice, notification, demand, statement or direction is required or permitted to be delivered or given under this By-law, such notice, notification, demand, statement or direction shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:

Popkum First Nation
1689 141A Street,
Surrey, B.C.
V4A 8K2

Attention: Assessor

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

Nomenclature

88. When in this By-law the singular is used, the singular shall also imply the plural and the plural shall imply the singular and the masculine shall imply the feminine and the feminine shall imply the masculine. When the conjunction is used, the conjunctive shall imply the disjunctive and the disjunctive shall imply the conjunctive.

89. This By-law shall come into force and effect upon approval by the Minister.

[The next section is section 101]

PART VIII

DEPRECIATION OF INDUSTRIAL IMPROVEMENTS

Interpretation

101. In this By-law,

(a) “chronological age” means the number of years determined by subtracting

- (i) the year in which the plant first commenced operation, or
- (ii) in the case of an industrial improvement or part of an industrial improvement that was constructed or installed after the plant commenced operation, the year in which the construction or installation of the industrial improvement or part of it was completed from the year in which the new assessment roll is completed;

(b) “effective age” means the number of years determined by

- (i) calculating the total cost of the industrial improvement;
- (ii) multiplying the chronological age of each part of the industrial improvement by the cost of that part to give the weighted age of that part;
- (iii) adding the weighted ages of all of the parts of the industrial improvement; and
- (iv) dividing the sum of the weighted ages by the total cost of the industrial improvements and rounding the quotient up to the next whole year to yield the effective age.

Determining Depreciation

102. Subject to the other provisions of this By-law, for the purposes of section 27 of this By-law, depreciation of an industrial improvement shall be applied in accordance with the following formula:

Depreciation = annual depreciation rate x age

where

- (a) “annual depreciation rate” is the percentage for the category of plant of which the industrial improvement is a part; and
- (b) “age” is the chronological age or, where parts of an industrial improvement have different chronological ages, the effective age of the industrial improvement.

Maximum Depreciation

103. If the depreciation determined under section 102 for an industrial improvement is equal to or in excess of eighty percent (80%), the depreciation shall be deemed to be eighty percent (80%).

Closure Allowances

104.(1) If the assessor determines

(a) that a plant is closed on or before October 31 of any year and an interest holder of the plant or a senior executive officer of the corporation that holds, owns or occupies the plant confirms in writing that the closure is permanent, or

(b) that a plant has been closed for a minimum of three (3) consecutive years immediately preceding October 31 in any year and an interest holder of the plant or a senior executive officer of the corporation that has an interest in the plant confirms in writing the fact that the plant is closed and the duration of that closure,

the depreciation applicable to industrial improvements that are part of the plant shall, for the purposes of the assessment roll in the succeeding year, be deemed to be an amount sufficient to reduce the actual value of the industrial improvements to ten percent (10%) of the cost of those industrial improvements.

(2) If the assessor determines that

(a) a separate industrial improvement within a plant is permanently closed or shut down on or before October 31 in any year and as interest holder or plant manager of the plant confirms in writing that the closure or shut down is permanent, or

(b) a separate industrial improvement within a plant has been closed or shut down for a minimum of three (3) consecutive years immediately preceding October 31 in any year and an interest holder or plant manager confirms in writing the fact that the industrial improvement is closed or shut down and the duration of that closure or shut down,

the depreciation applicable to that industrial improvement shall, for the purpose of the assessment roll in the succeeding year, be deemed to be an amount sufficient to reduce the actual value of the industrial improvement to ten percent (10%) of the cost of that improvement.

(3) Subsection (2) applies only with respect to a complete industrial improvement and shall not be applied to a part of an industrial improvement.

(4) If a previously closed plant or industrial improvement is reopened or reactivated, this section ceases to apply for the purposes of the assessment roll

in the succeeding year and depreciation shall be determined in accordance with sections 102 and 103.

References

105.(1) Volumes 1 and 2 of the *British Columbia Assessment Authority Major Industrial Properties Manual*, as amended from time to time, are prescribed for the purposes of the definition of “cost of industrial improvement” in section 27 of this By-law.

(2) The Marshall Valuation Service as compiled by Marshall and Swift and as amended from time to time, is prescribed for the purpose of defining the “cost of industrial improvement” in section 27 of this By-law to the extent directed in Volumes 1 and 2 of the *British Columbia Assessment Authority Major Industrial Properties Manual*.

[The next section is section 151]

[The next part is Part XII]

PART XII

PRESCRIBED CLASSES OF PROPERTY

Class 1 - Residential

151. Class 1 property shall include only

- (a) land and improvements, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, mobile homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses, and ancillary improvements compatible with and used in conjunction with any of the above, but not including
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by an interest holder as his residence, and
 - (ii) land and improvements that in which the Crown in Right of Canada or the Province of British Columbia has an interest and are used for the purposes of
 - (A) a penitentiary or correctional centre,
 - (B) a mental health facility as defined in the *Mental Health Act*, R.S.B.C. 1996, c.288, or
 - (C) a hospital for the care of the mentally or physically handicapped; and

- (b) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings.

Class 2 - Utilities

152. Class 2 property shall include only land and improvements 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 or distribution of electricity, or
- (e) receiving, transmission and distribution of closed circuit television,

but does not include that part of land and improvements

- (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 as defined in paragraphs (a) to (e) of this class.

Class 3 - Unmanaged forest land

153. Class 3 property shall include only land the highest and best use of which is unmanaged forest land.

Class 4 - Major industry

154. Class 4 property shall include only the following land and improvements:

- (a) land used in conjunction with the operation of industrial improvements;
and
- (b) industrial improvements.

Class 5 - Light industry

155. Class 5 property shall include only land and improvements 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 and improvements

- (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

156. 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

157. Class 7 property shall include only land for which the highest and best use is managed forest land.

Class 8 - Recreational property/non-profit organization

158.(1) Class 8 property shall include only

- (a) that part of any land and improvements used to provide overnight sleeping accommodation, including hotels, motels, trailer parks, recreational vehicle parks, campgrounds and resorts where, during one or more off season periods that in total include one hundred and fifty (150) days a year or more,
 - (i) the accommodation is closed, or
 - (ii) at least fifty percent (50%) of the gross rental income from the accommodation is derived from rent paid by tenants residing in the accommodation for periods comprising twenty-eight (28) consecutive days or more;
- (b) land but not improvements on that land used solely as an outdoor recreational facility for the following activities or uses:
 - (i) golf,
 - (ii) skiing,
 - (iii) tennis,
 - (iv) ball games of any kind,
 - (v) lawn bowling,
 - (vi) public swimming pool,
 - (vii) motor car racing,
 - (viii) trap shooting,

- (ix) archery,
 - (x) ice skating,
 - (xi) waterslides,
 - (xii) museums,
 - (xiii) amusement parks,
 - (xiv) rifle shooting,
 - (xv) pistol shooting,
 - (xvi) horseback riding,
 - (xvii) roller skating,
 - (xviii) marinas,
 - (xix) parks and gardens open to the public; and
- (c) 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 or cultural 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 spiritual 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.

(2) Notwithstanding subsection (1), in relation to the levying of property taxes payable in respect of years after 1992, and in relation to the assessment of property for the purpose of such property taxation, Class 8 property shall include only property referred to in paragraphs (1)(b) and (c).

Class 9 - Farm

159.(1) Class 9 property shall include only land classified as farm land.

(2) An application by the occupier/lessee to have all or part of his land classified as a farm shall be in the form available at the office of the assessor.

(3) The assessor shall set the standards for the classification of land as a farm in accordance with the *Assessment Act*, R.S.B.C. 1996, c.20.

(4) The application for classification of land as a farm must be delivered to the assessor on or before October 31 in the year preceding the year for which the assessment roll is prepared.

[The next section is section 170]

PART XIII

ASSESSOR AND ASSESSMENT ROLL

Powers and Duties

170. The Chief and Council shall establish and maintain assessments that are uniform in the whole of the reserves in accordance with this By-law.

171. In order to establish and maintain assessments that are uniform in the whole of the reserves, the Chief and Council may

- (a) develop and maintain programs for the education, training and technical or professional development of assessors, appraisers and other persons qualified in property assessment matters with particular reference to the development of programs designed to educate and train members of the Popkum First Nation;
- (b) prescribe and maintain standards of education, training and technical or professional competence for assessors, appraisers and other persons employed or engaged in property assessment, and to require compliance with these standards;
- (c) if considered advisable, authorize employees to perform technical or professional services, other than those required under this By-law, at the request of the Chief and Council;
- (d) ensure that the general public and members of the Popkum First Nation are adequately informed respecting procedures relating to property assessment in the reserves; and
- (e) exercise and carry out other powers and duties that may be required to carry out its purpose, or as may be required under any other by-law or order of the Chief and Council.

[The next section is section 175]

Appointment of Assessor

175.(1) The Chief and Council shall appoint an assessor.

(2) The assessor shall be paid remuneration, shall receive other benefits and be subject to the terms and conditions of employment or contract as determined by the Chief and Council.

Duties of Assessor

176. The assessor appointed under this By-law shall, when so directed by the Chief and Council

- (a) perform the duties required of him under this or any other by-law and as may be required by Chief and Council;
- (b) carry out policies consistent with this By-law, the *Property Taxation By-law* and any other by-law or law respecting assessment and taxation;
- (c) develop and administer a complete system of property assessment and taxation consistent with the relevant sections of the *Indian Act* and with this By-law and other by-laws of the Popkum First Nation;
- (d) make reports and recommendations to the Chief and Council respecting any matter that he considers advisable in carrying out the purposes of this By-law;
- (e) administer the preparation and completion of assessment rolls; and
- (f) perform such other duties as may be required to effectively implement and administer this By-law and other by-laws of the Popkum First Nation when so directed by the Chief and Council.

Staff

177.(1) The Chief and Council may appoint a secretary and other employees as it considers necessary to carry out the purposes of this By-law, fix their remuneration and designate their functions and duties.

(2) The Chief and Council or, if authorized by the Chief and Council by band council resolution, the assessor, may appoint appraisers and other employees necessary to carry out this By-law, fix their remuneration, designate their functions and duties, and supervise their activities.

[The next section is section 180]

Assessment Rolls

180. An assessment roll shall be prepared in paper form or in electronic form.

181. A notice of assessment shall be prepared in paper form or in electronic form.

182.(1) An assessment roll and notice of assessment shall contain the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short description of the land;

- (c) the classification of
 - (i) the land, and
 - (ii) the improvements;
- (d) the actual value by classification of
 - (i) the land, and
 - (ii) the improvements;
- (e) the total assessed value for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (f) the total assessed value of exemptions from taxation for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (g) the total net taxable value for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (h) a statement on the notice of assessment as to the method of submitting a complaint and the date by which the complaint must be delivered to the assessor;
- (i) such other information not inconsistent with the By-law or regulations as the Chief and Council may require.

(2) Where one or more notices of assessment are prepared in electronic form for the same person, subsection (1) is complied with if the statement and information referred to in paragraphs (h) and (i) of that subsection are prepared and sent to that person in paper form.

183. Notwithstanding paragraphs 182(e), (f) and (g), separate values for general purposes and other than general purposes need not be shown if the values are the same.

184. Information concerning a single parcel may be recorded in more than one entry in the assessment roll or in more than one assessment notice if

- (a) each roll entry and notice clearly identifies the other entries which relate to that parcel; and

(b) the actual value, assessed value and exemptions from taxation for that parcel are the total of the respective amounts shown in the individual entries.

185. Where there is a conflict between an entry identified as amended and any other entry on the original assessment roll, the entry identified as amended prevails.

186. The assessor shall complete the following statutory declaration and attach it to the completed assessment roll:

I, _____, of _____, in the Province of British Columbia, do solemnly declare that

- (a) I am the assessor for the Popkum First Nation;
- (b) the assessment roll for the reserve lands of Popkum First Nation for the year 2_____ has been completed in accordance with the *Property Assessment By-law* and sets out the assessed value of the land and improvements within the reserve lands of the Popkum First Nation, in accordance with the *Property Assessment By-law*, and the name or names of the interest holders in respect of each parcel and all other information required to be entered and set by the *Property Assessment By-law* has been entered and set out;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath.

Declared before me at _____

this _____ day of _____, 2_____.

[The next section is section 190]

190.(1) A notice of the intention of the Board of Review to direct an increase in the amount of assessment or a change in classification under section 45 of this By-law shall be mailed or delivered to the assessed interest holder at the address shown on the assessment roll.

- (2) The notice shall show the following:
 - (a) the name and last known address of the person assessed,
 - (b) a short description of the land,
 - (c) the amount to which it is intended to increase the assessed values,
 - (d) the classification into which it is intended to place the property,
 - (e) the time and place of holding the adjourned sitting of the Board of Review at which the direction is to be made,

and such other information not inconsistent with this By-law or other applicable by-laws as the Chief and Council may require.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Popkum First Nation held at Chilliwack, British Columbia, this [27th] day of [October] , 2005.

A quorum consists of one (1) Councillor.

[James Murphy]

Chief James Murphy

SCHEDULE "A"
INDUSTRIAL IMPROVEMENT DEPRECIATION RATES

(Category as listed in section 27)

Category	Annual Rate of Depreciation
(a) mining, extracting, beneficiating or milling of metallic or non-metallic ore	6.5
(b) mining, breaking, washing, grading or beneficiating of coal	4.0
(c) producing of aluminum	3.0
(d) smelting or refining of metal from ore or ore concentrates	3.0
(e) manufacturing of refined petroleum and natural gas products including fuels, blended oils and greases	3.0
(f) manufacturing of lumber or other sawmill and planing mill products	4.0
(g) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products	4.0
(h) manufacturing of gypsum board	3.0
(i) manufacturing of pulp, paper or linerboard	3.0
(j) manufacturing of chemicals	3.0
(k) manufacturing of chemical fertilizer	3.0
(l) manufacturing of synthetic resins or the compounding of synthetic resins into molding compounds	3.0
(m) manufacturing of cement	3.0
(n) manufacturing of insulation	3.0
(o) manufacturing of sheet glass or glass bottles	3.0
(p) building, refitting or repairing ships	5.0
(q) (i) loading cargo into sea-going ships or barges, including associated cargo storage and loading facilities (except grain elevators)	5.0
(ii) grain elevators associated with loading cargo onto sea-going or lake-going ships or barges	2.5

**POPKUM FIRST NATION
TAXATION BY-LAW 2005**

[Effective November 16, 2005]

WHEREAS the Popkum First Nation deems it advisable and in the best interests of the members of the Popkum First Nation to establish, by by-law, a system on the reserve lands of the Popkum First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserves;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of taxation for the local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserves pursuant to the provisions of the *Indian Act*, R.S.C. 1985, c.I-5, and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*.

Part	Section
I. Interpretation.....	2
II. General Taxation Provisions	3 - 14
III. Taxation of Land and Interests in Land	20 - 29
IV. Taxation Rolls	30 - 39
V. Recovery of Taxes	40 - 59
VI. Administration of By-law	60 - 79
VII. General.....	80 - 88

NOTE

There are no sections 15-19, 25-29, 36-39, 58-59, or 68-79 at present.

SHORT TITLE

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

PART I

INTERPRETATION

2. In this by-law;

“assessment” means a valuation of property for taxation purposes;

“assessment by-law” means the *Property Assessment By-law* passed by the Chief and Council of the Band and approved by the Minister as the same may be amended from time to time;

“assessment roll” includes a supplementary assessment roll and includes anything recorded as an addendum to the assessment roll under the *Property Assessment By-law*;

“assessor” means an assessor appointed under the *Property Assessment By-law*;

“Band” means the Popkum First Nation;

“band council resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Chief and Council pursuant to the consent of a majority of the Councillors of the Band present at that meeting;

“Band land” means Band land as defined in the *Property Assessment By-law*;

“Chief and Council” means the Chief and Council as defined in the *Property Assessment By-law*;

“C.P.” means a Certificate of Possession as defined under subsections 20(1) and 20(2) of the *Indian Act*; and for the purposes of this By-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under subsections 20(4) and 20(5) of the *Indian Act* or any other permits, agreements or licenses issued from time to time by band council resolution authorizing the use of band land by a Band member;

“farm land” means a farm as defined in the *Assessment By-law*;

“improvements” means improvements as defined in the *Property Assessment By-law*;

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

“interest” means interest as defined in the *Property Assessment By-law*;

“interest holder” means an interest holder as defined in the *Property Assessment By-law*;

“interest in land” means an interest in land as defined in the *Property Assessment By-law*;

“land” means land as defined in the *Property Assessment By-law*;

“Land Title Office” means the Land Title Office as defined in the *Property Assessment By-law*;

“legal description” means a description sufficient to describe a property for the purpose of its registration in a Land Title Office or the Reserve Land Register;

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

“municipality” means, in accordance with the context, either any area incorporated as a city, district, township, town or village, under any Act of the Province of British Columbia, or the corporation into which the residents of the area have been incorporated as a municipality or regional district pursuant to the provisions of the *Local Government Act*, R.S.B.C. 1996, c.323;

“occupier” means an occupier as defined in the *Property Assessment By-law*;

“parcel” means a parcel as defined in the *Property Assessment By-law*;

“person” means a person as defined in the *Property Assessment By-law*;

“property” means property as defined in the *Property Assessment By-law*;

“Taxation Administrator” means the Taxation Administrator appointed by the Chief and Council under this By-law;

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

PART II

GENERAL TAXATION PROVISIONS

Taxation

3.(1) As provided in this By-law, and for raising revenue for local purposes,

(a) land and interests in land and improvements to land and improvements to interests in land are subject to taxation;

(b) subject to any exemption contained in this By-law, every interest holder of land shall be assessed and taxed on his interest in such land; and

(c) where two or more persons are interest holders in respect of the same parcel of land, those persons are jointly and severally liable to the extent of their respective interests in such land for the taxes levied under this By-law.

(2) A person assessed may appeal as provided in the *Property Assessment By-law*.

(3) Taxes levied under this By-law relate to the calendar year in which the levy is first made and are based on the assessed values of land as provided under the *Property Assessment By-law*.

Confidentiality

4.(1) A person who has custody of or control over information or records under this By-law shall not disclose the information or records to any other person except

- (a) in the course of administering or enforcing this or another taxation By-law;
 - (b) in court proceedings relating to this or another taxation By-law;
 - (c) under an agreement that
 - (i) is between the Band and another band within the meaning of “Band” as used in the *Indian Act* or another government,
 - (ii) relates to the administration or enforcement of taxation by-laws,
 - (iii) provides for the disclosure of information and records to and the exchange of similar information and records with that other band or another government; or
 - (d) for the purpose of the compilation of statistical information by the Band or the Government of Canada.
- (2) Subsection (1) does not apply in respect of a taxation roll.

Duty of a Person Liable for Payment of Taxes to Keep Records

5. Every person shall keep books of account and records that are adequate for the purposes of this By-law and conform to generally accepted principles of accounting.

Failure to Comply with the By-law

6. A person who fails to comply with this By-law is in violation of this By-law when he

- (a) refuses or fails to make a required return;
- (b) in making a return, or otherwise, withholds information necessary to ascertain the true taxable amount of a property, or other basis of assessment;
- (c) refuses or fails to furnish an officer any access, facility or assistance required for an entry on or examination of property or accounts;
- (d) refuses or fails to attend or to submit himself to examination on oath or otherwise; or
- (e) fails to keep a book of account or record required to be kept by him.

False Return and Records a Failure to Comply

7. A person who knowingly and wilfully makes a false or deceptive statement in a return required under this By-law, fraudulently omits to give in it a full and correct statement of the property, or other basis of assessment of the person liable for payment of the taxes, or makes or keeps a false entry or record in a book of account or record required to be kept under this By-law, fails to comply with this By-law.

Defacing Posted Advertisement

8. A person who tears down, injures or defaces an advertisement, notice or document which, under this By-law or the *Property Assessment By-law*, is posted in a public place, fails to comply with this By-law.

Penalties for Failure to Comply

9.(1) A person who fails to comply with this By-law or with the duties imposed by this By-law may have any services provided by the Popkum First Nation to the person or to the land cancelled by band council resolution passed by the Chief and Council.

(2) Before services may be cancelled for failure to comply with this By-law,

(a) the person who has allegedly failed to comply shall be given the opportunity to attend before the Chief and Council and present whatever evidence the person deems appropriate; and

(b) the Chief and Council shall make a determination that the person has failed to comply with this By-law based upon the evidence presented at a meeting held to consider cancellation of services pursuant to this By-law.

(3) Notice of a meeting of the Chief and Council to consider the cancellation of services shall be given to a person who is alleged to have failed to comply with this By-law by way of a registered letter directed to the person two weeks prior to the meeting of Chief and Council.

Liability of Officers of Corporations

10. A director, manager, secretary or other officer of a corporation or association, or a member of a partnership or syndicate, who knowingly and wilfully authorizes or permits a failure to comply with this By-law on the part of the corporation, association, partnership or syndicate also fails to comply with this By-law.

Date for Payment of Taxes

11.(1) Taxes levied under this By-law are due and payable on or before August 1 of the year in which they are levied.

(2) If a portion of the taxes remains unpaid on August 1, there shall be added to them, as a penalty, ten percent (10%) of the unpaid taxes and the amount so added in each case shall for all purposes be deemed part of the taxes.

(3) If a portion of the taxes, including penalties, remains unpaid on December 31, they are deemed delinquent on that day, and after that day shall bear interest at a rate prescribed under section 85 of this By-law, compounded quarterly, until paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if they had originally formed part of the taxes.

(4) Any dates, times or periods established under this By-law or the *Popkum First Nation Property Assessment By-law* shall be changed or extended by sixty (60) days by band council resolution to permit, enable, and allow the effective and efficient implementation and administration of this By-law and the *Popkum First Nation Property Assessment By-law*.

Interest on Prepaid Taxes

12.(1) The Taxation Administrator shall and is authorized to receive deposits of money on behalf of the Popkum First Nation to be applied to taxes levied under this By-law and to provide for the payment of interest, compounded quarterly, to the person liable for the taxes as prescribed under section 86 of this By-law.

(2) Money required

(a) to be paid under this By-law, or

(b) as a refund of that part of a deposit in excess of tax payable,

may be paid out of the taxation fund established pursuant to this By-law.

Taxation Fund

13.(1) The Band may apply to receive funds by way of a grant-in-lieu of taxes from the Government of Canada, the Government of the Province of British Columbia, or from a corporation included in Schedule III or IV of the *Payment In Lieu of Taxes Act*, R.S.C. 1985, c.m-13.

(2) All funds received pursuant to this By-law shall be deposited in a separate special account covered by deposit insurance in trust for the Popkum First Nation, and until required to be used, may be invested in

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) investments guaranteed by a chartered bank;

(d) deposits in, or shares or evidence of debt of, a credit union or trust company; or

(e) deposits in the First Nations Finance Authority.

Place and Mode of Payment

14.(1) Taxes are payable to the Popkum First Nation at the offices of the Popkum First Nation at the address prescribed under section 83 of this By-law, and may be paid by cash, cheque, post office money order, postal note, express orders or electronic funds transfer.

(2) Payment tendered by cheque or other order shall be made payable to the Popkum First Nation and the tax shall be deemed not paid, even if a receipt is given, until the amount of the cheque or order is received by the Popkum First Nation.

[The next section is section 20]

PART III

TAXATION OF LAND AND INTERESTS IN LAND

Taxation Exemptions

20. The following property is exempt from taxation:

- (a) land and improvements occupied or held by a member of the Popkum First Nation;
- (b) land and improvements occupied or held by the Popkum First Nation; and
- (c) land and improvements occupied or held by a body corporate owned or controlled by the Popkum First Nation.

Year in which Exemption Change Takes Effect

21.(1) Where a property is acquired by a person entitled to tax exemption under paragraph 20(a), the exemption becomes effective in the taxation year succeeding the year property is acquired by the person.

(2) Where a property is acquired by a body corporate entitled to an exemption under paragraph 20(c), the exemption from taxation shall be for a period of five (5) years from the date of acquisition of the property or the date this By-law comes into force, whichever shall be later.

(3) A body corporate owned or controlled by Popkum First Nation may, upon expiry of an exemption pursuant to paragraph 20(c) and subsection 21(2), apply to Chief and Council for a further exemption for a period not exceeding five (5) years and the Chief and Council may grant such an extension provided that, in the opinion of the Chief and Council, such an extension would be in the best interests of the Popkum First Nation.

Assessment in Name of Interest Holder

22.(1) Subject to subsections (2) and (3), land and interests in land shall be assessed and taxed in the name of the interest holder.

(2) Where a statement verified by affidavit is furnished to the assessor showing that a parcel of land and improvements have been assigned, sold or leased by the interest holder to another person, the other person's name shall be noted on the assessment roll, and like notice of the assessment shall be sent to him as to the interest holder. The taxes assessed in respect of that land and improvements may

then be recovered either from the interest holder, or from the assignor, purchaser or tenant, or from a future interest holder, assignor, purchaser or tenant, saving his recourse against other persons; but in case of an assignment or sale, if the registered interest holder furnishes a statement to the assessor under this section showing that an assignment or other form of transfer of land has been executed and delivered to the purchaser, the registered interest holder is not personally liable to pay taxes assessed after that for the land and improvements.

(3) Where

(a) land, the title of which is in the name of Her Majesty, is held under a lease, license, agreement for sale, accepted application for purchase, easement, right of way, or otherwise,

(b) land is held in trust for the Popkum First Nation or the members of Popkum First Nation and held or occupied by a person who is not a member of the Popkum First Nation, or

(c) land is assessed under section 35 of the *Property Assessment By-law*, the land or interest in land shall be assessed and the interest holder taxed, but the assessment of taxation shall in no way affect the right of Her Majesty in the land.

(4) Notwithstanding subsection (3) and section 3, where a person is an interest holder of reserve land and he is a person

(a) who donated it to the Crown in Right of Canada for the use and benefit of Popkum First Nation or the members of the Popkum First Nation,

(b) who sold it to the Crown in Right of Canada on behalf of the Popkum First Nation or the members of the Popkum First Nation at a value that was, in the opinion of the Chief and Council, substantially less than its market value, or

(c) who does not pay rent or other valuable consideration for the property he occupies to the person who donated or sold the property to the Crown in Right of Canada on behalf of Popkum First Nation under paragraphs (a) and (b), he shall not be taxed as an interest holder under subsection (3) so long as the Chief and Council is satisfied he qualifies under this section and the regulations.

Assessed Value

23. The assessed value of land and improvements shall be determined under the *Assessment By-law*.

Variable Tax Rate System

24. In this By-law,

(a) the Chief and Council shall make provisions for the taxation of land and improvements under this By-law including the prescribing of tax rates;

(b) by prescribing tax rates under paragraph (1), the Chief and Council shall be deemed to have adopted a variable tax rate system; and

(c) the variable tax rates for each taxation year prescribed by the Chief and Council pursuant to paragraph (2) are those tax rates set out in Schedule “A” to this By-law, such tax rates to be applied against each one thousand dollars (\$1000) of actual value of property in each respective class as set out in Schedule “A” to this by-law.

[The next section is section 30]

PART IV TAXATION ROLLS

Taxation Roll and Notices

30.(1) The Taxation Administrator shall prepare a taxation roll which shall, for each parcel of land on which taxes are imposed or levied under this By-law, or under another by-law, that provides for collection of tax under the by-law, set out the information in the form that the Chief and Council may prescribe by by-law.

(2) On completion of the taxation roll the Taxation Administrator shall mail to every person named in it on or before June 30, a taxation notice in the form and containing the information that the Chief and Council may prescribe by by-law.

(3) The taxation notice shall be directed to the last known assessed interest holder.

(4) Taxes levied and collected under this By-law shall, except as otherwise provided, be calculated, levied and accounted for by the Taxation Administrator to the Chief and Council on the assessed values entered in the assessment roll as provided under the *Property Assessment By-law*.

(5) The duties imposed on the Taxation Administrator by the Chief and Council pursuant to this By-law and other by-laws of the Popkum First Nation as to the annual taxation roll, and all provisions of this By-law on taxation rolls apply, so far as applicable, to the supplementary taxation rolls and, notwithstanding this By-law, unless a supplementary assessment roll has been incorporated into the taxation roll under subsection (6), taxes on supplementary taxation rolls are due thirty (30) days from the date that the supplementary taxation notice is mailed.

(6) Where, before or after the taxation roll is completed and before a taxation notice is mailed under subsection (2), a supplementary assessment roll is prepared under the *Property Assessment By-law* that results in a change in the tax payable for that taxation year, the Taxation Administrator may incorporate the supplementary assessment roll into the taxation roll to reflect the amended tax payable and may issue a single tax notice showing the amended tax payable.

Taxation Roll Open to Public

31. The taxation roll shall be placed in the office of the Taxation Administrator or such other place as the Chief and Council may direct, and the roll shall be open for inspection by the public during regular business hours.

Taxation Roll Property of the Popkum First Nation

32. The taxation roll is the property of the Popkum First Nation.

Refund of Taxes Wrongfully Assessed

33.(1) Where, subsequent to completion, certification or deposit of a taxation roll under this Part, it is shown that a property recorded on the roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the Taxation Administrator shall, at the direction of the Chief and Council, remit or refund to the person liable for the unpaid taxes the amount of taxes shown to have been imposed in excess of liability.

(2) Where taxes imposed under this By-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, at the discretion of the Chief and Council, be refunded in whole or in part by being applied as a credit on account of the taxes due or accruing due.

Power to Remit or Reduce Taxes on Grounds of Poverty

34. The Chief and Council may, at any time after the mailing of the taxation notices for that year, with or without notice, receive a petition from an interest holder of land who declares himself, from extreme poverty, unable to pay the taxes levied against him, and may remit or reduce the taxes due by the petitioner or reject the petition.

Collection Pending Appeals

35. Where an appeal from the decision of a Board of Review to the Federal Court is made, the giving of a notice of appeal or delay in hearing of the appeal shall not affect the due date, the delinquency date, the interest or any liability for payment as provided by this By-law in respect of tax levied on the assessed value that is the subject of the appeal; but if the assessment is set aside or the assessed value reduced on appeal, the person liable for the unpaid taxes on completion of the action, shall be entitled to a refund of the tax or excess tax paid by him, or any interest imposed or paid on the tax for arrears.

[The next section is section 40]

PART V**RECOVERY OF TAXES***Recovery: Personal Liability*

40.(1) An interest holder named in the taxation roll in any year is liable for all taxes imposed during the year and all unpaid taxes imposed in previous years.

(2) The liability for taxes is a debt recoverable with interest as provided in this By-law by action in a court of competent jurisdiction.

(3) A copy of that part of the taxation roll that refers to the taxes payable by an interest holder and a copy of that part of the assessment roll, certified by the assessor as a true copy, is evidence of the debt.

Lien for Taxes

41.(1) Taxes assessed or imposed and due for land and/or improvements under this By-law, or any property subject to taxation under another by-law, form a lien and charge in favour of Popkum First Nation on the entire property taxed; and every lien or charge created by this subsection has priority over every other lien, charge or encumbrance on the property, from the time of registration.

(2) The lien or charge created by this section and its priority is not lost or impaired by any neglect, omission or error of the Chief and Council, the Taxation Administrator or of any other agent or officer, or by taking or failing to take proceedings to recover the taxes due, or by tender or acceptance of partial payment of the taxes or by want of registration.

Effect of Sale of Property Subject to Lien

42. No sale or transfer of possession of any property subject to a lien or charge in favour of the Popkum First Nation shall affect the right of distress or sale of the property under this By-law for the recovery of the taxes.

Unpaid Taxes Constitute First Charge

43. Where property is sold or assigned the amount of the tax lien for unpaid taxes constitutes a first charge on the proceeds of sale or assignment.

Notice Before Taking Proceedings

44.(1) Before taking proceedings for the recovery of taxes under this By-law, the Taxation Administrator shall give thirty (30) days notice to the person liable for payment of the unpaid taxes of their intention to enforce payment.

(2) The notice may be given by letter mailed to the address of the person liable for payment of the unpaid taxes as last known to the Taxation Administrator, or by a general or special advertisement in a newspaper of general circulation published in the province of British Columbia.

Recovery of Taxes by Action in Court

45. Taxes, which are due, may be recovered by action in any court of competent jurisdiction as a debt due to Popkum First Nation, and the court may order costs in favour of or against the Popkum First Nation.

Distress: Seizure of Goods

46.(1) With the authorization of the Chief and Council, if the taxes or any portion thereof remain unpaid after the thirty (30) day period provided by section 44, proceedings by way of distress, as set out herein, may be taken by the Band.

(2) The Band shall serve a Notice of Distress on the tax debtor and provide a copy of it to the C.P. holder, where applicable, in the form set out in Schedule "B".

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the Band shall effect a seizure by distress of such property, and post a notice of the property which is seized pursuant to this section on the land. The seized property shall then be in the possession of the Band, as represented by the Taxation Administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the Chief and Council.

Distress: Sale of Goods Seized by Distress

47.(1) If the Band seizes by distress the tax debtor's goods pursuant to subsection 46(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, the property may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and sale of such property.

(2) Upon the expiration of sixty (60) days after seizure by distress pursuant to subsection 46(3), if the outstanding taxes have not been paid in full, 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 taxes.

(3) A Notice of Sale of Goods Seized by Distress in the form set out in Schedule "C" to this By-law shall be published in at least one 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 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 in 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 owner of the property seized. In the event that the Taxation Administrator is uncertain as to the person entitled to such surplus, the Taxation Administrator shall pay such money into court by way of interpleader action.

(6) Any goods of any 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

48.(1) With the authorization of the Chief and Council, if the taxes or any part thereof remain unpaid after the expiration of the thirty (30) day period provided in section 46, proceedings by way of sale of improvements or proprietary interests may be taken by the Band. The Band shall serve the tax debtor and C.P. holder, where applicable, a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form set out in Schedule “D” to this By-law.

(2) On June 30 following the year in which the taxes are imposed, 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 Band through its Taxation 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) The Chief and 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 the Reserve in the form set out in Schedule “D” 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 the reserve shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the same manner provided by subsection (3).

(6) The Taxation Administrator, upon receiving the prior approval of the Chief and Council, may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal to the outstanding taxes with respect to that property, and that upset price shall be the lowest price for which the improvements may be sold and the interest in the reserve disposed.

(7) Where the Taxation 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 Band 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/her improvements and interest in the reserve by paying to the Band the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes which have subsequently fallen due.

(9) If upon the expiration of the redemption period provided by subsection (8), any amount of the taxes remains outstanding, the sale of the improvements or disposition of the interests shall be considered final and with Ministerial consent, the purchaser shall obtain title to the improvements and to the tax debtor's interest in the Reserve. The Taxation Administrator shall certify the sale in the form provided in Schedule "D1" to this By-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register or the Reserve Land Registry and shall be served 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 the Reserve, 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 all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor. In the event that the Taxation Administrator is uncertain as to the person entitled to such surplus, the Taxation 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 property, including all costs and charges arising from the sale and disposition, shall be extinguished.

(13) If, pursuant to subsections (7) and (8) the Band has become the owner of the improvements and interest in the reserve, the Taxation Administrator may sell such within ninety (90) days for not less than the upset price pursuant to subsection (6).

Cancellation of Proprietary Interest Held by Taxpayer

49.(1) With the authorization of the Chief and Council, if the taxes or any part thereof remain unpaid, after the thirty (30) day period provided by section 46 has expired, proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the Band. The Band shall serve a Notice of Cancellation of the tax debtor's interest in the Reserve in the form set out in Schedule "E" to this By-law.

(2) The Band shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the C.P. holder, where applicable.

(3) Where taxes with interest are not paid before June 30 of the year following the taxation year in which they were imposed, the lease, license or permit to occupy the property, which is the subject of the unpaid taxes may be cancelled. The Taxation Administrator shall certify the cancellation in the form provided in Schedule “F” to this By-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register and the Reserve Land Register.

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

Forfeiture of Property

50.(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 notice as set out in section 44 to this By-law, the tax debtor’s interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.

(2) The tax debtor’s interest in the reserve shall not be forfeited under subsection (1) until the Band serves a Notice of Forfeiture pursuant to subsection (4) and in the form set out in Schedule “G” to this By-law, on the debtor and on anyone else who may be in lawful possession of the lands and the date on which the tax debtor’s interest in the reserve forfeits shall be the fortieth day after the date on which the notice was served.

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

(4) The Notice of Forfeiture shall state

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

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

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

(d) the right to prevent forfeiture by payment under this section; 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 rights of way,

easements or other such third party interests which otherwise attach to the land or interest in land.

(5) The Notice of Forfeiture shall be given by mail or by delivering it to the person entitled to it at that person's last known address or to the address of that person which is specified in the records of the Band.

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

(a) includes all taxes then due and payable; and

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

(7) With the consent of the Minister, the Taxation Administrator shall certify, in the form set out in Schedule "H" to this By-law that the interest in the reserve held by the tax debtor has been forfeited and the Register shall record the document cancelling the tax debtor's interest in the Reserve in the Register of Surrendered and Designated Lands and the Reserve Land Registry.

(8) Upon forfeiture of the tax debtor's interest the Band shall acquire the interest in the land free and clear of all encumbrances or charges.

Absconding Taxpayer

51.(1) Where the Taxation Administrator has reasonable grounds to believe that the taxpayer intends to remove his/her goods from the reserve, or intends to dismantle or remove his/her improvements on reserve, or take any other actions which may preclude or impede the collection of the outstanding taxes owing pursuant to this By-law, the Taxation Administrator shall apply to the Chief and Council for authorization to immediately commence any of the collection proceedings set out in this By-law and abridge or dispense with the time periods required therein.

(2) In the alternative to subsection (1), or upon the request of the Chief and Council, the Taxation Administrator may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

(3) With the authorization of the Chief and Council, if the taxes or any part thereof remain unpaid, after the thirty (30) day period provided by section 44 has expired, any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the lands or interests located on the reserve which have been assessed pursuant to this By-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule "I" to this By-law shall be delivered upon the tax debtor and to the C.P. holder where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place

within that thirty (30) days, upon which the tax debtor or the C.P. holder can appear before the Chief and Council to show cause as to why the services should not be discontinued. Following the appearance before Chief and Council, the Chief and Council shall determine whether or not it will discontinue such services, and if so advise the person providing such services, to discontinue such services.

Removal of Structures and Improvements

52.(1) As long as any taxes are in arrears with respect to any land, no structures or any other improvements over, on, or in the land shall be removed without the consent of the Chief and Council.

(2) No persons shall acquire any property or right in a structure or other improvement removed in contravention of this section.

Definition of Taxes

53. For the purposes of this Part, “taxes” shall mean, include and be considered to include

- (a) interest chargeable under this By-law;
- (b) costs incurred in collection proceedings;
- (c) taxes imposed during the year in which collection proceedings are commenced and in subsequent years while they proceed; and
- (d) taxes imposed and unpaid for years prior to the year in which collection proceedings are commenced.

Powers for Recovery of Taxes

54. The powers conferred by this Part for recovery of taxes by court proceedings, distress, cancellation of tenure and forfeiture may be exercised separately, concurrently or cumulatively.

Apportionment of Taxes

55.(1) On satisfactory evidence being produced to the assessor that a parcel of land for which taxes are due has been subdivided by plan of subdivision, or part of another parcel of land on which taxes are due has been sold or assigned and documentation executed and delivered to the purchaser or assignor, the assessor may, by certificate signed by him, deposit with the Taxation Administrator on behalf of the Popkum First Nation, an apportionment of the assessed values as approved by the Board of Review for the land and improvements, between

- (a) the separate parts of the subdivided parcel shown on the plan; or
- (b) the part of the other parcel sold and conveyed and the remainder of the parcel.

(2) The Chief and Council may apportion the taxes to the separate parcels, receive payment of the taxes so apportioned for part of the subdivided parcel or for the part of the other parcel sold and conveyed, and leave the remainder of the subdivided parcel or other parcel chargeable with the remainder of the taxes due.

Statement of Taxes Paid or in Arrears

56.(1) The Taxation Administrator shall give on demand, to a person making application, a written statement of the taxes, penalty and interest outstanding or a statement that no taxes are outstanding, as the case may be, at that date and shall charge the person fifty dollars (\$50) for a search and written statement for each tax roll folio searched.

(2) The Taxation Administrator shall not charge a person for a search of any tax roll folio in which the person is named as interest holder on the folio.

Power to Prohibit Timber Cutting on Tax Delinquent Land

57.(1) Where taxes on land with timber in commercial quantities on it, from which the timber is being cut or removed, have become delinquent, the Chief and Council may make an order in writing, one copy of which shall be served on the person liable for the unpaid taxes or on the person by whom the timber is being cut or removed, and another copy of which shall be posted in a conspicuous position on the land until the delinquent taxes have been paid in full.

(2) Where an order has been made under this section, a person who, while the delinquent taxes or a part of them remain unpaid, cuts or removes timber from the land for which the order is made fails to comply with this By-law.

[The next section is section 60]

PART VI

ADMINISTRATION OF BY-LAW

Creation of Collection Districts

60. For the purposes of this By-law, the Chief and Council may divide the reserves and assessment area into collection districts, define their boundaries, group or subdivide them for their better administration, alter their boundaries and create new districts.

Staff Appointments

61. The Chief and Council may appoint a Taxation Administrator, and appoint such staff as are considered necessary for the proper administration of this By-law.

Duty of Taxation Administrator

62. Appointed by the Chief and Council pursuant to this By-law, the Taxation Administrator, under the direction of the Chief and Council, shall be charged with the administration and enforcement of this By-law.

Rules and Directions

63. The Taxation Administrator shall obey the rules, orders, and directions of the Popkum First Nation which are issued by the Chief and Council pursuant to this By-law or any other by-law of the Popkum First Nation for the purposes of this or any other By-law of the Popkum First Nation.

Cancellation of Uncollectible Taxes

64. If taxes become delinquent and there is no property on which they may be levied, or there are no goods and chattels which can be distrained for them, or in default of sufficient distress, the Taxation Administrator shall forward to the Chief and Council a statement giving a detailed list of all taxes on the books which the Taxation Administrator considers uncollectible, showing the efforts that have been made to recover the taxes, and that there are no property or effects, that the property or effects are insufficient for the recovery of the taxes or that the person assessed has left the country, and the Taxation Administrator, if instructed by the Chief and Council, shall cause the taxes to be cancelled on the books.

Rules and Directions

65. The Chief and Council may, by band council resolution, establish such administrative procedures, subject to the provisions of this By-law and the *Indian Act*, as may be required to effectively carry out the provisions of this By-law and other by-laws of the Popkum First Nation.

Procedural Irregularities

66. Provided that there has been substantial compliance with the provisions of this By-law by the person or persons concerned, a procedural irregularity, technical failure to carry out a provision of this By-law, or an insubstantial failure to comply with a requirement of this By-law, by the Chief and Council, by the Taxation Administrator, by any other person appointed to carry out this By-law, or by a person required to pay taxes under this By-law, shall not, of itself, provide sufficient grounds to invalidate any matter or thing required to be made, performed or done by the Chief and Council, by the Taxation Administrator, by any other person appointed to carry out this By-law, or by a person required to pay taxes under this By-law.

Tax Proceeds

67.(1) On or before June 15 in each year, the Chief and Council shall certify a copy of the by-law of the Popkum First Nation imposing the taxes.

(2) On receipt of a copy of the by-law, the Taxation Administrator shall have the taxes levied placed on the tax roll.

(3) The taxes levied and collected shall be paid to the Popkum First Nation.

(4) The Popkum First Nation shall be entitled to receive funds by way of grant-in-lieu of taxes from the Government of Canada or from a corporation included in Schedule III or IV of the *Payment In Lieu of Taxes Act*, R.S.C. 1985, c.M-13.

(5) Notwithstanding the *Popkum First Nation Property Tax Expenditure By-laws*, 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) the remuneration of the Taxation Administrator;
- (d) all expenses of enforcement of this By-law, including legal costs;
- (e) all expenses incurred in defending any challenge to this By-law or any of its provisions, including legal costs; and
- (f) any refund of taxes due under this By-law.

[The next section is section 80]

PART VII GENERAL

80. Any section of this By-law or Schedule to this By-law may be amended by a by-law adopted by the Chief and Council and sent to the Minister in accordance with the appropriate section or sections of the *Indian Act* as amended from time to time.

81. Where a provision in this By-law or Schedule to this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present tense, future tense or the past tense.

82. This By-law, including the Schedules to this By-law, shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.

83. Where any notice, notification, demand, statement or direction is required or permitted to be delivered or given under this By-law, such notice, notification, demand, statement or direction shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:

Popkum First Nation
1689 141A Street,
Surrey, B.C.
V4A 8K2

Attention: Chief and Council

84. 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.

85. The rate of interest under subsection 11(3) of this By-law shall be during each quarterly period beginning on January 1, April 1, July 1, and October 1 in every year, three percent (3%) above the prime lending rate of the principal banker to the _____ First Nation on the 15th day of the month immediately preceding that period.

86. The rate of interest under subsection 12(1) of this By-law shall be during each quarterly period beginning on January 1, April 1, July 1, and October 1 in every year, three percent (3%) below the prime lending rate of the principal banker to the _____ First Nation on the 15th day of the month immediately preceding that period.

Nomenclature

87. When in this By-law the singular is used, the singular shall also imply the plural and the plural shall imply the singular and the masculine shall imply the feminine and the feminine shall imply the masculine. When the conjunctive is used, the conjunctive shall imply the disjunctive and the disjunctive shall imply the conjunctive.

Cancellation of Taxes

88. Where, pursuant to sections 49 and 50 of this By-law, property has been forfeited to, and vested in, the _____ First Nation, the Chief and Council shall direct the Taxation Administrator to cancel all taxes, penalties and interest due and carried on the taxation roll in respect of property.

89. This By-law shall come into force and effect upon approval by the Minister.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of Popkum First Nation held at Chilliwack, British Columbia this [27th] day of [October], 2005.

A quorum consists of one (1) Councillor.

[James Murphy]
Chief James Murphy

SCHEDULE "A"

Prescribed Tax Rates for the Taxation Year 2_____

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

SCHEDULE “B”
(subsection 46(2))

NOTICE OF DISTRESS

TO: _____

ADDRESS: _____

RE: _____
(description of property)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, being \$_____, on or before the expiration of seven (7) days after the date of this Notice will result in the Taxation Administrator, pursuant to subsection 46(3) of the *Popkum First Nation Property Taxation By-law*, seizing by distress the property described as follows:

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

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the seven (7) days set out above, will result in a copy of this Notice being posted at the locations on reserve where the property is located and will result in the seizure of such property, 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 47(1) of the *Popkum First Nation Property 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 commence court proceedings as set out above, you will be deemed to have abandoned the property seized and the Taxation Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of Property 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 "C"
(subsection 46(3))

A NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

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

At the above-noted sale, the following goods, seized by distress pursuant to sections 47 and 48 of the *Popkum First Nation Property Taxation By-law*, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

(general description of the goods)

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

Tax Administrator

SCHEDULE "D"
(subsection 48(1))

NOTICE OF SALE OF IMPROVEMENTS AND
DISPOSITION OF INTEREST IN THE RESERVE

TO: _____

ADDRESS: _____

RE: _____
(description of property)

(interest on reserve)

(description of improvements)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-mentioned property, being \$_____, on or before the expiration of sixty (60) days after the date of this Notice will result in the Taxation Administrator for the Popkum First Nation holding a sale by public auction (or tender) of the improvements located on the above-mentioned property and a disposition by public auction (or tender) of the above-noted interest 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.

TAKE NOTICE THAT on or before the expiration of six (6) months after the above-mentioned sale and disposition, you may redeem your improvements and interest in the Reserve by paying to the Taxation Administrator the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes which have subsequently fallen due, including without restricting, the cost of the above-mentioned 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 the Reserve.

AND TAKE NOTICE THAT upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or interests which you held in the improvements and to the Reserve land will be transferred in full to the purchaser.

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

Tax Administrator

SCHEDULE "D1"
(subsection 48(9))

CERTIFICATION OF SALE AND
DISPOSITION OF INTEREST ON RESERVE

RE:

(description of interest on reserve)

(description of improvements)

I, _____, Taxation Administrator of Popkum First Nation, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by public auction (or tender) and the above-mentioned improvements have been sold by public auction or tender pursuant to the *Popkum First Nation Property Taxation By-law*. The following person shall, pursuant to subsection 48(10) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

(name and address of purchaser at sale)

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

Tax Administrator

SCHEDULE "E"
(subsection 49(1))

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

TO: _____

ADDRESS: _____

RE: _____
(description of property)

(interest on reserve)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$ _____ with respect to the above-noted property will result, upon the expiration of six (6) months from the date of this Notice, in the cancellation of your interest in such property on the Reserve, pursuant to subsection 49(1) of the *Popkum First Nation Property Taxation By-law*. The failure to pay such taxes is a breach of a term of the _____ (lease, license, permit or agreement) which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the Reserve, and any rights or interests which you acquired through such _____ (lease, license, permit or agreement) will cease to exist.

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

Tax Administrator

SCHEDULE "F"
(subsection 49(3))

CERTIFICATION OF CANCELLATION OF INTEREST IN THE RESERVE

RE: _____
(description of property)

(interest on reserve)

I, _____, Taxation Administrator for the Popkum First Nation, hereby certify that the above-mentioned interest on the _____ Reserve has been cancelled or terminated pursuant to section/subsection _____ of the *Popkum First Nation Property Taxation By-law* as a result of the failure of _____ Tax Debtor to pay the outstanding tax debt which was due and payable.

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

Tax Administrator

SCHEDULE "G"
(subsections 50(2) and (4))
NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____

RE: _____
(description of property)

(interest in the reserve)

TAKE NOTICE THAT taxes imposed by the *Popkum First Nation Property Taxation By-law* for the above-noted property in the year(s) _____, have been outstanding for two (2) years and pursuant to subsection 49(5), the above-noted interest on the Reserve is now subject to forfeiture.

The amount of all taxes, which are due and payable to the date of this Notice is as follows:

(itemized statement of all taxes, including interest, penalties, costs, etc.)

AND FURTHER TAKE NOTICE THAT unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this Notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Popkum First Nation. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE THAT where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment

- (i) includes all taxes then due and payable; and
- (ii) is made before forfeiture occurs under this section.

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

Tax Administrator

SCHEDULE "H"
(subsection 50(7))

CERTIFICATION OF FORFEITURE

RE:

(description of property)

(interest on reserve)

I, _____, Taxation Administrator for the Popkum First Nation, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the _____ Reserve, such interest has been forfeited to the Popkum First Nation pursuant to subsections 49(7) and (8) of the *Popkum First Nation Property Taxation By-law*.

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

Tax Administrator

SCHEDULE "I"
(subsection 51(3))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

RE: _____
(description of property)

TAKE NOTICE THAT the taxes for the above-noted property have been due and outstanding for months, and that unless payment in full for this tax debt is received on or before thirty (30) days after the date of this Notice, or you have appeared before the Chief and Council of the Popkum First Nation 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 Chief and Council of the Popkum First Nation scheduled for _____, 2_____ at _____ o'clock, at _____ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

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

Tax Administrator

**SEABIRD ISLAND INDIAN BAND
RATES BY-LAW 2005-1**

[Effective July 29, 2005]

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2005

Class of Property	Tax Rate
1) Residential	8.57000
2) Utilities	67.91370
3) Unmanaged Forest	18.88670
4) Major Industry	28.58800
5) Light Industry	25.45010
6) Business	20.86870
7) Managed Forest	18.04050
8) Recreation/Non-Profit	9.59940
9) Farm	18.13660
10) Prescribed Railway Rights of Way (1)	
Land	42.16929
Improvements	61.41620

(1) 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.

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on September 20, 2001, that being a by-law to establish by by-law a system on the reserve lands of the Seabird Island Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 2005-1 by the Chief and Council of the Seabird Island Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Seabird Island Indian Band held at Seabird Island Indian Band Administration Office, Agassiz, British Columbia, this 23rd day of June, 2005.

SHXWHÁ:Y VILLAGE
2005 PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2005-02

[Effective September 28, 2005]

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;

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

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

SHORT TITLE

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

INTERPRETATION AND 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 the budget that includes and identifies in a general way projected property tax revenue for the current 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 Shxwhá:y Village 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 Shxwhá:y Village Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by band members from time to time pursuant to the custom of the band;

“fiscal year” means January 1 of a calendar year through December 31 of the same calendar year;

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

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

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

“property taxation and assessment by-law” means the *Shxwhá:y Village Property Assessment and Taxation By-law* approved and passed by the council on the

24th day of June, 2004, 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-law*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes:

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

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

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

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

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

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

(vi) retaining walls, rip-rap, sheet-piling, seawalls, 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 Skway Indian Reserve No. 5, 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 administrator of taxes appointed by council under the *Property Assessment and Taxation By-law*;

“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 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 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 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) 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 an 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 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 [August] , 2005.

[Tina Rabang]

Chief

[Murray Sam]

Councillor

[William Rabang]

Councillor

SCHEDULE "A"

Draft Budget

	Previous Year APPROVED BUDGET	2005/2006 ACTUAL	2005/2006 APPROVED BUDGET
REVENUE:			
Utilities	\$0	\$0	\$0
Industrial	0	0	0
Business		0	
Other	0	0	0
	\$0	\$0	\$0
EXPENDITURES:			
General Government Services	\$0	\$0	\$0
Audit	0	0	0
Legal Fees	0	0	0
Recreation and Cultural	0	0	0
Maintenance and Improvements	0	0	0
Community Development	0	0	0
Education	0	0	0
Tax Administration:			
- BC Assessment Services	0	0	0
- Other	0	0	0
Payments to Other Governments:			
- Chilliwack Services Agreement	0	0	0
	\$0	\$0	\$0
Surplus (Deficit)	\$0	\$0	\$0
Prior Year Surplus		0	0
Year-end Surplus	\$0	\$0	\$0

**SISKA INDIAN BAND
2005 RATES BY-LAW**

[Effective July 22, 2005]

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

AND WHEREAS the Council of the Siska Indian Band has enacted the *Siska Indian Band Taxation By-law* and *Siska Indian Band Assessment By-law*;

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

1. This by-law may be cited for all purposes as the *Siska Indian Band 2005 Rates By-law*.

2. Pursuant to section 24(1) of the *Siska Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2005 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Siska Indian Band at a duly convened meeting held on the [3rd] day of [June], 2005.

[Fred Sampson]

Chief Fred Sampson

[Betsy Munro]

Councillor Betsy Munro

[Ernest Michell]

Councillor Ernest Michell

SCHEDULE "A"

The Council of the Siska Indian Band hereby adopts the following taxation rates for the 2005 taxation year on 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 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>Siska Indian Band Assessment and Taxation By-laws</i> .
Class 2 - Utilities	26.8699
Class 10 - CPR Right of Way*	20.13719

* 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/2004-04-21 as published in the *Canadian Gazette*, Part II, Vol. 138, No. 8, March 30, 2004.

**SKAWAHLLOOK FIRST NATION
TAX RATES BY-LAW 2005**

[Effective September 28, 2005]

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 Skawahlook First Nation enacted the *Skawahlook First Nation Assessment and Taxation By-laws (2004)* on October 12, 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 *Skawahlook First Nation Tax Rates By-law 2005*.

Quorum [2]

[Maureen Chapman]

Chief

[Angie Chapman]

Councillor

[Debra Schneider]

Councillor

SCHEDULE "A"

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSSED VALUE
Class 1 - Residential	11.3838
Class 2 - Utilities	41.9813
Prescribed Railway Rights of Way (Pursuant to the <i>Property Assessment and Taxation (Railway Right-of-Way) Regulations</i> , SOR/200 ____ - _____ as published in the <i>Canada Gazette</i> , Part II, Vol. ____, No. ____, _____)	Land Improvements

**SKEETCHESTN INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 10, 2005**

[Effective July 6, 2005]

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 Skeetchestn Indian Band enact 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 2005 Tax Rates By-law No. 10*.

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 *2005 Tax Rates By-law No. 10*.

THIS BY-LAW IS HEREBY ENACTED by Skeetchestn Indian Band Council at a duly convened meeting held on the 23rd day of May, 2005.

[Edward D. Jules]
Chief Edward D. Jules

Councillor Shane A. Camille

[Archie C. Deneault]
Councillor Archie C. Deneault

[Pamela K. Jules]
Councillor Pamela K. Jules

[Terry Deneault]
Councillor Terry Deneault

SCHEDULE "A"

The Council of the Skeetchestn Indian Band hereby adopts the following taxation rates for the 2005 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	6.9271
	Improvements Only	0.0000
Class 2 - Utilities	Land and Improvements	26.3448
	Improvements Only	0.0000
Class 5 - Light Industry	Land and Improvements	20.0342
	Improvements Only	0.0000

SKEETCHESTN INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 1

[Effective July 6, 2005]

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;

“Surveyor of Taxes” means the Surveyor of Taxes appointed by Council under the *Sketchestn 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 Surveyor of Taxes shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before August 31 of the same fiscal year.

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

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

(4) For greater certainty

(a) the 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 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 14th day of March, 2005.

A quorum of Council consists of 3 members of Council.

[Edward D. Jules]

Chief Edward D. Jules

Councillor Pam Jules

[Shane Camille]

Councillor Shane Camille

[Terry Deneault]

Councillor Terry Deneault

Councillor Archie Deneault

SCHEDULE "A"

2005 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	\$
---------	----

SKOWKALE FIRST NATION
2005 RATES BY-LAW
BY-LAW NO. 2005-06

[Effective July 29, 2005]

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 2005 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 *2005 Rates By-law*.

COUNCIL HEREBY ENACTS this by-law at a duly convened meeting held on the 22nd day of June, 2005.

[Lydia Archie]

Chief

[Mary Archie]
Councillor

[Willy Hall]
Councillor

[Jeffrey Point]
Councillor

[William Sepass]
Councillor

SCHEDULE "A-1"

The Council of the Skowkale First Nation hereby adopts the following taxation rates for the 2005 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	9.70427
Class 2 – Utilities	60.51251
Class 5 – Light Industry	23.43293
Class 6 – Business and Other	25.51019
Class 7 – Managed Forest Land	27.12278
Class 8 – Recreational/Non-Profit	8.12551
Class 9 – Farm	20.37851

**SKOWKALE FIRST NATION
EXEMPTION BY-LAW 1-2005**

[Effective July 29, 2005]

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 1-2005*.
 - 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 22nd day of June, 2005.

[Lydia Archie]

Chief

[Mary Archie]

Councillor

[Willy Hall]

Councillor

[Jeffrey Point]

Councillor

[William Sepass]

Councillor

SKUPPAH INDIAN BAND
2005 RATES BY-LAW

[Effective August 15, 2005]

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 2005 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 *2005 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 15th day of July, 2005.

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 2005

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property.

Item	1. Residential	2. Utilities	4. Major Industry	6. Business/Other	10. Railway
Basic School	5.4322	14.9	12.5	9.6	13.559
Provincial Rural	0.81	4.18	4.5	3.6	2.299
Thompson Hospital	0.2561	0.8964	0.8707	0.6274	0.49302
Thompson - Nicola Hospital	0.0743	0.2601	0.2526	0.182	0.143055
Area "I" Thompson Nicola Regional District	1.5975	5.5913	5.4315	3.9139	3.075215
TV Rebroadcast	0.1479	0.5177	0.5029	0.3624	0.284735
BC Assessment Authority	0.092	0.5239	0.5239	0.286	0.288145
Municipal Finance Authority	0.0003	0.0005	0.0005	0.0001	0.000275
Total Tax Rate	8.4103	26.8699	24.5821	18.5718	20.142445

*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.

**SLIAMMON FIRST NATION
2005 ANNUAL TAX RATES BY-LAW**

[Effective July 4, 2005]

WHEREAS pursuant to section 18.1 of the *Sliammon First Nation 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 Sliammon First Nation enacts as follows:

- 1. Schedule “A” annexed hereto (in section 2 called the “Schedule”) is hereby declared an integral part of this by-law.
- 2. For the purpose of subsections 18.1(3) and (4) of the *Sliammon First Nation Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2005 the following tax rates, namely for each separate property class within each separate taxation district the tax rates 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 *2005 Annual Tax Rates By-law*.
- 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 Sliammon First Nation held at the Sliammon First Nation Administration Office, Powell River, British Columbia, as of this [17th] day of May, 2005.

[Walter Paul]

Chief Walter Paul

[Grace Adams]

Councillor Grace Adams

[Gloria Francis]

Councillor Gloria Francis

Councillor Vern Pielle

[Clint Williams]

Councillor Clint Williams

[Allison Wilson]

Councillor Allison Wilson

Councillor Steven Galligos

[Eugene Louie]

Councillor Eugene Louie

[Tracy Timothy]

Councillor Tracy Timothy

[Bruce Point]

Councillor Bruce Point

SCHEDULE "A"

Sliammon Taxation Authority
Classes of Property

Rate	Class
9.4217	Class 1 - Residential
32.3741	Class 2 - Utilities
30.4049	Class 3 - Unmanaged Forest Land
29.8371	Class 4 - Major Industry
25.5715	Class 5 - Light Industry
26.3672	Class 6 - Business and Other
16.1562	Class 7 - Managed Forest Land
10.3735	Class 8 - Recreation
10.7170	Class 9 - Farm

**SLIAMMON FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW**

[Effective July 4, 2005]

WHEREAS:

A The property assessment by-law and the property taxation by-law were made 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 taxation by-law), including rights to occupy, possess or use land in the “reserve”;

B. 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;

C. Subsection 12 of the property taxation by-law authorizes the making of certain expenditures out of property tax revenue and, in addition, the taxation expenditure by-law was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

D. Council wishes to revoke the taxation expenditure by-law and to authorize expenditures (in addition to those authorized under subsection 12(2) 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 *Sliammon First Nation 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 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 Sliammon First Nation;

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

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, longhouse, 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 Sliammon First Nation within the meaning of subsection 2(1) of the *Indian Act*, R.S.C. 1985, c.I-5, as elected by the band members from time to time pursuant to the custom of the band;

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 12 of the property taxation by-law;

“property assessment by-law” means the *Sliammon First Nation Property Assessment By-law* approved and passed by the council on the 10th day of August, 1995, and approved by the minister on the 30th day of November, 1995, as amended from time to time;

“property taxation by-law” means the *Sliammon First Nation Property Taxation By-law* approved and passed by the council on the 10th day of August, 1995, and approved by the minister on the 30th day of November, 1995, as amended from time to time;

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

“public works” includes:

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

(i) roads, streets, overpass, underpass, sidewalks, foot crossing, 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 purpose 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 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 *Sliammon First Nation Property Taxation By-law*;

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

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before April 30 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 July 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 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 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) Head notes, marginal notes and provision headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this by-law is void or invalid shall not effect 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.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration Office, Powell River, British Columbia, this [17th] day of May, 2005.

A quorum of Council consists of 5 Band Councillors.

Moved by: _____ Seconded by: _____

[Walter Paul]

Chief Walter Paul

[Gloria Francis]

Councillor Gloria Francis

[Grace Adams]

Councillor Grace Adams

[Eugene Louie]

Councillor Eugene Louie

[Allison Wilson]

Councillor Allison Wilson

Councillor Vern Pielle

Councillor Steven Galligos

[Tracy Timothy]

Councillor Tracy Timothy

[Bruce Point]

Councillor Bruce Point

[Clint Williams]

Councillor Clint Williams

SNUNEYMUXW FIRST NATION
2005 TAXATION RATES BY-LAW
BY-LAW NO. 2005-1

[Effective July 6, 2005]

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 Snuneymuxw First Nation enacted both the *Nanaimo Indian Band Assessment By-law* and the *Nanaimo Indian Band Taxation By-law* on September 23, 1992, each of which received Minister's approval on January 23, 1993;

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

1. This by-law may be cited for all purposes as the *Snuneymuxw First Nation 2005 Taxation Rates By-law*.

2. Pursuant to the *Nanaimo Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A", which is hereto attached, and forms part of the *2005 Taxation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 14th day of June, 2005.

 Chief John G. Wesley

 Councillor Jeffery Thomas

 Councillor Geraldine Manson

 [Douglas J.C. White]

 Councillor Eric G. Wesley

 Councillor Douglas J.C. White

 [Darren Good]

 Councillor Richard G. White

 Councillor Darren Good

 [Michael Wyse]

 [Viola Wyse]

 Councillor Michael Wyse

 Councillor Viola Wyse

 [William Yoachim]

 Councillor Gary A. Manson

 Councillor William Yoachim

SCHEDULE "A"

Snuneymuxw First Nation Taxation Rates - 2005

The Council of Snuneymuxw First Nation hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
Class of Property as prescribed in those sections included in Part II of the <i>Nanaimo Indian Band Assessment 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 II of the <i>Nanaimo Indian Band By-law</i> .
Class 1 - Residential	11.36
Class 2 - Utilities	67.3083
Class 3 - Unmanaged Forest Land	Nil
Class 4 - Major Industry	55.6713
Class 5 - Light Industry	31.9031
Class 6 - Business and Other	32.7495
Class 7 - Managed Forest Land	11.6657
Class 8 - Recreation/Non-Profit Organization	16.1626
Class 9 - Farm	8.1622

**SQUIALA FIRST NATION
ASSESSMENT BY-LAW 2005**

[Effective November 16, 2005]

WHEREAS the Squiala First Nation deems it advisable and in the best interests of the members of the Squiala First Nation to establish, by by-law, a system for the assessment and taxation of land, or interests in land, including rights to occupy, possess or use land in the reserves, such assessment being ancillary to and necessary for the establishment of an equitable system of levying taxes for local purposes on land, or interests in land, including rights to occupy, possess or use land in the reserves;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the Squiala Indian Reserve No. 7 and Squiala Indian Reserve No. 8 pursuant to the provisions of the *Indian Act*, R.S.C. 1985, c.I-5, and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*.

Part	Section
I. Interpretation	2
II. Preparation of Annual Assessment Roll	3 - 13
III. Inspections and Returns.....	14 - 25
IV. Valuation.....	26 - 38
V. Board of Review.....	40 - 59
VI. Appeals to the Federal Court.....	60 - 69
VII. General	81 - 100
VIII. Depreciation of Industrial Improvements.....	101 - 110
IX. Railway, Pipeline and Electric Power Corporation Rights of Way	111 - 120
X. Railway and Pipeline Corporations Valuation.....	121 - 130
XI. Electrical Power Corporations Valuation	131 - 140
XII. Prescribed Classes of Property	151 - 160
XIII. Assessor and Assessment Roll.....	170 - 190

SHORT TITLE

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

PART I
INTERPRETATION

2. In this By-law,

“Administrator” means the Administrator of the Squiala First Nation;

“appraiser” means a property valuator appointed by the Chief and Council under this By-law;

“assessment” means a valuation of property for taxation purposes;

“assessment roll” includes a supplementary assessment roll;

“assessor” means an assessor appointed by the Chief and Council under this By-law;

“Band” means the Squiala First Nation;

“band council resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the Chief and Councillors of the Band present at the meeting;

“Band land” means reserve land other than land held under a C.P.;

“closed circuit television corporation” includes a person operating for a fee or charge a television signal receiving antenna or similar device, or equipment for the transmission of television signals to television receivers of subscribers, or any or all of those devices and equipment;

“C.P.” means a Certificate of Possession as defined under subsections 20(1) and 20(2) of the *Indian Act*; and for the purposes of this By-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under subsections 20(4) and 20(5) of the *Indian Act* or any other permits, agreements or licenses issued from time to time by band council resolution authorizing the use of Band land by a Band member;

“Chief and Council” means the Chief and Council of the Squiala First Nation as elected by the members of the Squiala First Nation pursuant to the provisions of section 74 of the *Indian Act* or as chosen according to the custom of the Band;

“highway” includes a street, road, lane, bridge, viaduct, and any other way open to the use of the public, and also includes a street, road, lane, bridge, viaduct, and any other way not open to the public;

“improvements” means

(a) any building, fixture, structure or similar thing constructed, or placed on or in reserve land, or water over reserve land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in this definition by paragraph (b):

- (i) production machinery,
- (ii) anything intended to be moved as a complete unit in its day to day use, and
- (iii) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand,

(b) without limiting the definition of improvements in paragraph (a), the following things are deemed to be included in that definition unless excluded from it under paragraph (c):

- (i) anything that is an integral part of a building or structure and is intended to serve or enhance the building or structure, including elevators, escalators and systems for power distribution, heating, lighting, ventilation, air conditioning, communication, security and fire protection,
- (ii) any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, greenhouses and cooling towers,
- (iii) any lighting fixtures, paving and fencing,
- (iv) any
 - (A) piling, retaining walls and bulkheads, and
 - (B) water system, storm drainage system and industrial or sanitary sewer system, the value of which is not included by the assessor in the value of the land,
- (v) any foundation, such as footings, for perimeter walls, slabs, foundations for machinery and equipment,
- (vi) any pipe racks, tending platforms, conveyor structures, log decks and supports for machinery and equipment, including structural members comprising trestles, bents, truss and joint sections, stringers, beams, channels, angles and similar things,
- (vii) any aqueducts, dams, reservoirs and artificial lagoons and any tunnels other than mine working,
- (viii) any roads, airstrips, bridges, trestles and towers, including ski towers,

- (ix) any mains, pipes or pipelines for the movement of fluids or gas,
- (x) any track in place, including railway track in place,
- (xi) any pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, substations, conduits and mains that are used to provide electric light, power, telecommunications, transportation and similar services, including power wiring for production machinery up to the main electrical panels or motor control centre, those panels and that centre,
- (xii) any vessels, such as tanks, bins, hoppers and silos, with a prescribed capacity and any structure that is connected to those vessels,
- (xiii) docks, wharves, rafts and floats,
- (xiv) floating homes and other floating structures and devices that are used principally for purposes other than transportation,
- (xv) that part of anything referred to in subparagraphs (i) to (xv) or of any building, fixture, structure or similar thing that, whether or not completed or capable of being used for the purpose for which it is designed,
 - (A) is being constructed or placed, and
 - (B) is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things,
 - (C) the following categories and types of things, which are deemed to be included in the definition of improvements in paragraph (b) are excluded from the definition of improvements, but any foundations associated with them are not excluded:
 - (i) portable elements of communications, security or fire protection systems,
 - (ii) bucket elevators,
 - (iii) fans, motors, piping other than piping used to supply fuel, or other equipment that is used to control or provide the temperature, irrigation or atmosphere within a dry kiln, steam chest, greenhouse, cooling tower, controlled atmosphere warehouse or cold storage warehouse, and all ventilating and heating equipment used for process purposes in farms as set out in subparagraph (b) (ii),
 - (iv) coolers, freezers or controlled environment cabinets that are
 - (A) of a modular walk-in or reach-in type, and
 - (B) located within a building or structure, and associated machinery and controls,

- (v) portable lighting or portable lighting plants,
- (vi) pumps, motors, travelling screens, travelling cranes and hoists, filter, chlorinators, skimmers, aerators and similar things that are in water or sewer systems,
- (vii) in the case of rail car and truck dumpers, lifts for marine vessels, platform scales, hoppers, stacker-reclaimers, conveyors, screw conveyors and travelling cranes, their moving parts and all controls related to their moving parts,
- (viii) casings for screw conveyors or bucket elevators,
- (ix) catwalks or tending platforms that are principally mounted on or are supported either by an improvement exempted by this By-law or by production machinery,
- (x) idler arms for conveyors,
- (xi) chip or hog blow lines,
- (xii) J-bar or tray sorters, excluding any enclosure and associated framing,
- (xiii) turbines, generators and related controls,
- (xiv) surface tows or aerial chairs, gondolas or tramways that are supported by towers, including their supporting cables, sheave assemblies, bull wheels, motor and controls,
- (xv) snow making systems except piping or associated structure,
- (xvi) haul roads within active mine pits,
- (xvii) subject to subparagraph (iii), piping in a plant that is within property classified for assessment purposes as Class 4 or 5, other than that portion of piping which supplies or moves
 - (A) water that is used for drinking, cooking or personal hygiene,
 - (B) water to the beginning of plant process for use in that process,
 - (C) materials that are used for fire protection,
 - (D) fuel or steam that is used for heating or power production,
 - (E) materials to the point where major processing of the materials begins,
 - (F) industrial or non-industrial waste, or
 - (G) materials that have been refined, manufactured or otherwise processed in the plant and which are not subject to any further refinement, manufacturing or other processing in that plant,

- (xviii) casings or piping in oil or gas wells,
- (xix) electrical distribution equipment and materials, not including the load break switch or circuit breaker referred to in clause (B), that are located
 - (A) within properties classified for assessment purposes as Class 4, 5 or 6, and
 - (B) between a medium voltage load break switch, or a medium voltage circuit breaker, and production machinery, where medium voltage is 601 volts to and including 15 kilovolts and the load break switch or circuit breaker is located, as determined by the current flow, immediately before a distribution transformer that serves production machinery,
- (xx) portable power or generation facilities, and
- (xxi) the following vessels:
 - (A) cyclones, dust and particulate collectors or separators, power and recovery boilers, furnaces used in industrial processes, rotary dyers, rotary kilns, rotary mixers, compressor tanks, evaporators, heat exchangers, electrolytic cells, electrolytic tanks, stripping or scrubbing vessels or expansion tanks,
 - (B) those floatation cells, crushers, grinding mills, dewatering filters, primary and secondary leach filters, aeration columns, carbon columns, heavy media separators and floatation columns that are used in the mining industry,
 - (C) those rotary modulizers, absorption towers, cottrell treaters, humidifying towers, spray towers, glover towers, hot treaters, mist eliminators, melting pots, scrubbers and acidifiers that are used in the smelting industry,
 - (D) those cat cracker columns, desalters, atmospheric columns, vacuum columns, rectifier columns, fractionator columns, reactors, distillation towers, reformer stacks, asphalt oxidizers, hydrotreater units, reformer units, platformer units, crude units, alkylation units, fluid cat cracker units, isomerization units, rerefined oil process units, blending or shipping kettles, oxidation towers, gas or oil separator towers, emulsion treater towers, condensate accumulators, contractor towers, reboilers, stills, instrument air receivers, treater pressure filters, treater zeolite softeners, water treater towers, coalescers, inlet scrubbers, sour water stripper towers, condensate receivers, sulfreen reactors, converters, reflux accumulators, water wash towers, methanol towers, methanol degassers, methanol strippers, instrument air receivers, dehydrator towers, separator towers, demethanizer towers, deethanizer towers, depropanizer towers,

refrigerant receivers, refrigerant blowcases and condensers, except cooling condensers that are used in the petroleum and gas industry,

(E) those resin blenders, batch or continuous digester vessels, bleaching towers, demineralizers, water softeners, chlorine or chlorine dioxide generators, air receivers, steaming vessels (TMP), deaerators, impregnation vessels, oxygen reactors, repulpers, oxygen drum washers, preheaters, brown stock decker washers and brown stock steam vessels that are used in the forest industry,

(F) those distillation towers, graphite cells, synthesizer towers, cooler vessels, solution treaters, hydrogenator treaters, rotary pebble mills, prilling towers, degasser eliminators, vacuum dryers, methanator units, extractor units, reboilers, converters, still columns, kettles, untreated chlorate dryers, deaerator systems and steam drums that are used in the chemical industry, and

(G) those spas, hot-tubs and swimming pools that are free standing and any associated machinery and controls;

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

“interest” includes any legal or beneficial right, title, estate or interest;

“interest holder” includes a person who has an interest in land or improvements or both within the reserves, including rights to occupy, possess or use land or improvements or both within the reserves and also includes a person who simply occupies land or improvements or both within the reserves;

“interest in land” means any legal or beneficial interest or estate in land, or interests in land, including rights to occupy, possess or use land in the reserves;

“land” means land, or interests in land, including rights to hold, occupy, possess or use land in the reserves, and improvements and includes

- (a) land covered by water,
- (b) quarries, and
- (c) sand and gravel;

“land cooperative” means a parcel of land of which an interest holder is a corporation which holds its interest in the land exclusively for the benefit of its shareholders who

- (a) have rights to occupy a portion of the parcel, and
- (b) hold, own or have the use of shares or shares and other securities in the corporation that has a value equivalent to the value of the portion in relation to the value of the parcel;

“Land Title Office” means the Land Title Office for the land title district in which land located on the reserves may have been registered under the *Land Title Act*, R.S.B.C. 1996, c.250 of the Province of British Columbia;

“manufactured home” or “mobile home” means

(a) any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose other than those referred to in subclauses (i) and (ii),

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

(b) for the purposes of assessment, manufactured or mobile homes shall be deemed to be an improvement unless exempted by resolution of the Chief and Council;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing to act on behalf of the Minister;

“multi-dwelling leased parcel” means a parcel of land on which are located 2 or more residences, the interest holders of one or more of which lease portions of the parcel from the interest holder of the parcel or from a lessee of the interest holder of the parcel and on which portion the interest holder of the residence has his residence;

“municipality” means in accordance with context, either any area incorporated as a city, district, township, town or village, under any Act of the Province of British Columbia, or the corporation into which the residents of the area have been incorporated as a municipality or regional district pursuant to the provisions of the *Local Government Act*, R.S.B.C. 1996, c.323;

“natural gas” means a gaseous mixture of hydrocarbon and other gases received from the wells, and includes that gas after refinements;

“occupier” means a person who, for the time being, is in actual occupation of land and improvements or both within the reserves;

“parcel” means a lot, block, or other area in which land is held or into which land is subdivided, and does include a highway or portion, and the right or interest of an occupier of Crown land;

“person” in addition to its ordinary meaning, includes a partnership, syndicate, association, any government or any agency or political subdivision thereof, or any corporation and the agent or trustee of a person;

“petroleum” or “petroleum products” means crude oil or liquid hydrocarbons, or any product or by-product of them;

“pipe line corporation” means a person having an interest in or operating a pipe line, all or any part of which is situated in the reserves, for the purpose of gathering or transporting natural gas, petroleum or petroleum products;

“production machinery” means any

- (a) engine,
- (b) motor, or
- (c) machine,

used to manufacture, process, repair or convey a product;

“property” includes land and improvements as defined in this By-law;

“registered” and “registration” when used in respect of land refer to registration in the books of the Land Title Office or the books of the Reserve Land Register;

“registered owner” means a person registered in the books of the Land Title Office or the Reserve Land Register having or entitled to an interest in land and, includes a person who registers a charge;

“reserve” means reserve as defined in the *Property Taxation By-law*;

“Reserve Land Register” means the register kept by the Department of Indian Affairs and Northern Development pursuant to section 21 of the *Indian Act* and the register kept by the Department of Indian Affairs and Northern Development pursuant to section 55 of the *Indian Act*;

“residential building” means a building used or designed to be used in whole or in part for residential purposes and includes an associated outbuilding of and other improvements to a building used or designed to be used in whole or in part for residential purposes, but does not include a floating mobile home;

“Taxation Administrator” means the Taxation Administrator appointed under the *Property Taxation By-law*;

“taxation by-law” means the *Property Taxation By-law* passed by the Chief and Council of the Band and approved by the Minister or the same as may be amended from time to time;

“taxes” means taxes as defined in the *Property Taxation By-law*;

“trustee” includes a personal representative, guardian, committee, receiver and any person having or taking on himself the possession, administration or control of property affected by any express trust, or having, by law, the possession, management or control of the property of a person under a legal disability.

PART II

PREPARATION OF ANNUAL ASSESSMENT ROLL

Completion of Assessment Roll

3.(1) The assessor shall, not later than the last day of February of each year, complete a new assessment roll enumerating each property liable to assessment within the reserves and give to every interest holder named in the assessment roll a notice of assessment. This assessment roll shall, subject to this By-law, be the completed assessment roll for the purpose of taxation during that calendar year.

(2) The assessment roll and notice of assessment shall contain the information specified in this By-law.

(3) The assessor may, when completing an assessment roll make reference to the records of the Land Title Office or the Reserve Land Register as those records stood on November 30 of the year previous to which he completes that assessment roll.

(4) In the case of a parcel of land for which no Land Title Office or Reserve Land Register description is available, the assessor shall use the best description available to him.

(5) The assessor shall exercise reasonable care in obtaining and setting down the address of an interest holder and shall more particularly adopt the following alternatives in the order named:

- (a) the address known to the assessor;
- (b) the address as it appears in the application for registration or otherwise in the Land Title Office or the Reserve Land Register.

(6) In the event that the address of the interest holder of the land is not known to the assessor or is not recorded in the Land Title Office or the Reserve Land Register, the assessor shall set down the address of the interest holder as the post office situated nearest the land in question.

Request for Copy of Assessment Notice

4. A person who is holder of a registered charge may, at any time, give notice, with full particulars of the nature, extent, and duration of the charge, to the assessor and request copies of all assessment and tax notices issued during the duration of the charge, and the assessor shall enter his name and address on the assessment roll.

Grouping of Parcels

5. Where a building or other improvement extends over more than one parcel of land, those parcels, if contiguous, may be treated by the assessor as one parcel and assessed accordingly.

Notice of Assessment

6.(1) Any number of parcels of land assessed in the name of the same interest holder may be included in one assessment notice.

(2) In the event that several parcels of land are assessed in the name of the same interest holder at the same value, the assessment notice is sufficient if it clearly identifies the property assessed, setting it out as a block, parts of a block or as a series of lots, without giving in full the description of each parcel as it appears in the assessment roll.

(3) Notwithstanding subsection 2, where property is wholly exempt from taxation, the assessor need not mail an assessment notice in respect of that property.

(4) Before completion of the assessment roll, the assessor shall mail to each person from whom he has received a notice and request under section 4, at the address given by the person in the notice, a copy of the assessment notice in respect of the property subject to the charge held by that given person.

(5) Before completion of the assessment roll, the assessor shall send by registered mail a true copy of any assessment notice sent by him under section 3 to any person from whom he has received during the twelve (12) months preceding completion of that assessment roll, a request in writing for a copy, if the request contains a short description of the property in respect of which the copy is required, and is accompanied by the fee of ten dollars (\$10) for each parcel of land.

(6) In subsection (7) lessee means a person having an interest in property under a lease or sublease, other than a registered lease or registered sublease.

(7) On receipt of an assessment notice for a property included in a class defined in this By-law, the interest holder of the property shall, on request by a lessee of all or part of the property, promptly deliver a copy of a notice to the lessee.

Return of Completed Assessment Roll

7.(1) On completing the assessment roll under section 3, the assessor shall make a statutory declaration in the form and manner prescribed by section 186 of this By-law.

(2) The assessor shall return the completed roll to the Administrator of the Squiala First Nation as soon as possible after it has been completed.

Assessment Roll Open for Inspection

8. On completion by the assessor, the assessment roll shall be open to inspection during regular business hours.

Certification

9. The assessor shall attach to the completed assessment roll a statutory declaration of the assessor in the form prescribed by section 186 of this By-law.

Correction of Errors

10.(1) The assessor shall bring all errors or omissions in a roll completed under section 3 to the Board of Review for correction.

(2) The assessor shall not make changes in the completed assessment roll without the consent of the Board of Review.

Validity of the Completed Assessment Roll

11. The completed assessment roll, except for changes or amendments directed by the Board of Review or the Federal Court of Canada is valid and binding on all parties concerned, notwithstanding any omission, defect or error committed in, or with respect to, that assessment roll, or any defect, error or misstatement in any notice required, or the omission to mail the notice. The completed assessment roll is, for all purposes, the assessment roll of the Squiala First Nation until a new roll is issued.

Supplementary Roll

12.(1) Where, subsequent to the completion of an assessment roll, the assessor finds that any property or anything liable to assessment

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

he shall assess the property or thing on a supplementary roll, or further supplementary roll, subject to the conditions of assessment governing the current assessment roll on which the property or thing should have been assessed.

(2) Where, subsequent to the completion of an assessment roll, the assessor finds that any property or anything liable to assessment

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

he shall assess the property or thing on a supplementary roll or further supplementary roll for that year, subject to the conditions of assessment governing the assessment roll on which the property or thing should have been assessed, but only if the failure to assess the property or thing, or the assessment for less than it was liable to be assessed, is attributable to

- (c) an interest holder's failure to disclose,
- (d) an interest holder's concealment of particulars relating to assessable property,
- (e) a person's failure to make a return, or
- (f) a person making of an incorrect return, required under this or any other By-law.

(3) Notwithstanding sections 10 and 11, and in addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 for each year following the return of the completed assessment roll under section 7, correct errors and supply omissions in the completed assessment roll by means of entries in a supplementary assessment roll.

(4) The assessor shall not make a change or amendment that would be contrary to a change or amendment in the assessment roll ordered or directed by the Board of Review or made as a result of a decision of the Federal Court or Federal Court of Appeal under section 60.

(5) Nothing in subsection (1), (3) or (4) authorizes the preparation of a supplementary roll, or the correction of a roll, for the purpose of changing or updating an assessment roll, completed as required by subsection 3(1), later than twelve (12) months after the completion of that assessment roll.

Provisions Applicable to Supplementary Assessment Roll

13.(1) The duties imposed on the assessor with respect to the annual assessment roll and the provisions of this By-law relating to assessment rolls shall, so far as they are applicable, apply to supplementary assessment rolls.

(2) Where a notice of appeal is given in writing to the assessor on a supplementary assessment roll in accordance with section 41, the assessor shall make an entry of the notice in his appeal book, and shall place the appeal before the next sitting of the Board of Review.

PART III

INSPECTIONS AND RETURNS

Inspections and Assessment Powers of Assessor

14. When so directed by the Chief and Council, the assessor or an appraiser may for any purposes relating to assessment enter into or on and inspect land and

improvements at a time mutually agreed upon between the assessor and the interest holder and failing any such agreement upon five (5) days advance notice.

Return of Information

15.(1) In this section, “assessor” includes an appraiser.

(2) A person who has an interest in or disposes of property shall, when requested by the Chief and Council, furnish to the assessor any information in that person’s possession that is directly related to the value of the property and that the assessor requires to assist him to determine the actual value of the property.

(3) The assessor is not bound by the information furnished, but he may, if he has reason to doubt its accuracy, or if a person fails to comply with this section within three (3) weeks after being required in writing to do so, assess the property in the manner and for the amount the assessor believes to be correct.

Power to Examine Property and Accounts

16.(1) To determine an assessment of land and improvements, in respect of which he thinks a person may be liable to assessment, the assessor or an appraiser, when so directed by the Chief and Council, and with the written consent of the person who he thinks may be liable to assessment, may enter on any premises and, with written consent may examine any property, may have access to, and may examine and take copies of and extracts from the books, accounts, vouchers, documents and appraisals of the person giving such written consent.

(2) No person engaged in the administration of this By-law shall, without consent of the person liable to assessment,

- (a) communicate, or allow to be communicated, to a person not legally entitled to it, information obtained under this By-law, except information required by law to be shown on the assessment roll; or
- (b) allow a person not legally entitled to it to inspect or have access to a return made under this By-law.

[The next section is section 26]

PART IV
VALUATION

Valuation for Purposes of Assessment

26.(1) In this By-law,

“actual value” means the price which land and improvements might reasonably be expected to bring if held in fee simple off reserve and offered for sale in the open market on the valuation date.

(2) For the purposes of determining the actual value of property, the valuation date is July 1 of the year preceding the year for which the assessment roll is completed.

(3) The actual value of property for an assessment roll is to be determined as if on the valuation date

(a) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date; and

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

(4) “industrial property” means in subsection (11) property used or held for the purposes of extracting, processing or manufacturing any product or for storage ancillary to those purposes.

(5) “October 31” and “July 1” mean:

(a) in relation to an assessment roll completed as required by subsection 2(1), October 31 and July 1 of the previous year in which the assessment roll was completed; and

(b) in relation to a revised assessment roll completed as required by subsection 2(1.1), October 31 of the previous year in which the revised assessment roll was completed, and July 1 of the year immediately before that.

(6) The assessor shall determine the actual value of land and improvements and shall enter the actual value of the land and improvements in the assessment roll.

(7) In determining the actual value, the assessor may, except where this By-law has a different requirement, give consideration to present use, location, original cost, replacement cost, revenue or rental value, market value of the land and improvements and comparable land and improvements, economic and functional obsolescence and any other circumstances affecting the value of the land and improvements.

(8) Without limiting the application of subsections (1) to (7), where an industrial or commercial undertaking, a business or a public utility enterprise is carried on, the land and improvements used by it shall, subject to subsection (11), be valued as the property of a going concern.

(9) Where the land and improvements are liable to assessment under section 34, 35 or 36, the assessor shall include in the factors that he considers under subsection (7), any restriction placed on the use of the land and improvements by an interest holder of the land.

(10) The duration of the interest of an interest holder of land and improvements referred to in subsection (9), or the right of an interest holder of the land to terminate that interest, is not a restriction within the meaning of subsection (9).

(11) The assessor shall determine the actual value of industrial property in accordance with the rates, formulae, rules or principles prescribed in this By-law.

(12) Notwithstanding this or any other By-law, where land and improvements are exempt from taxation, unless ordered by the Chief and Council, the assessor need not, in respect of the exempt land and improvements,

- (a) assess the land and improvements; or
- (b) prepare an annual assessment roll.

(13) Notwithstanding this or any other By-law, improvements designed, constructed, or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c.111 are exempt from assessment.

(14) Land and improvements shall be assessed at their actual value.

(15) The classes of property prescribed in those sections of this By-law included in Part XII, Prescribed Classes of Property, for the purpose of administrating property taxes, define the types or uses of land and improvements to be included in each class.

(16) The actual values of land and improvements determined under this section shall be set down separately on the assessment notice and in the assessment roll with the information specified pursuant to subsection 3(2).

Major Industry Valuation

27.(1) In this section,

“cost of industrial improvement” means the cost of replacing an existing industrial improvement with an improvement that

- (a) has the same area and volume as the existing industrial improvement,
- (b) serves the same function that the existing industrial improvement was designed for or, where the existing industrial improvement is no longer used for that function, serves the same function that the existing industrial improvement now serves, and
- (c) is constructed using current, generally accepted construction techniques and materials for the type of improvement being constructed,

and, for the purposes of determining cost, manuals or texts or reference works for the determination of rates, formulae, rules or principles for the calculation of cost as used for assessment purposes and as prescribed in section 105 of this By-law.

(2) “industrial improvement” means an improvement that is part of a plant that is designed and built for the purpose of one or more of the following:

- (a) mining, extracting, beneficiating or milling of metallic or non-metallic ore,
- (b) mining, breaking, washing, grading or beneficiating of coal,
- (c) producing of aluminum,
- (d) smelting or refining of metal from ore or ore concentrate,
- (e) producing, manufacturing, processing or refining of petroleum or natural gas,
- (f) manufacturing of lumber or other sawmill and planing mill products,
- (g) manufacturing of wood veneer, plywood, particleboard, wafer board, hardboard and similar products,
- (h) manufacturing of gypsum board,
- (i) manufacturing of pulp, paper or linerboard,
- (j) manufacturing of chemicals,
- (k) manufacturing of chemical fertilizer,
- (l) manufacturing of synthetic resins or the compounding of synthetic resins into molding compounds,
- (m) manufacturing of cement,
- (n) manufacturing of insulation,
- (o) manufacturing of sheet glass or glass bottles,
- (p) building, refitting or repairing ships,
- (q) loading cargo onto sea-going or lake-going ships or barges, including associated cargo storage and loading facilities,

notwithstanding that the plant cannot be operated as a going concern or is temporarily or permanently unprofitable, but does not include an improvement exempted under subsection (3).

(3) The Chief and Council may for economic adversities, pursuant to section 34 of *Squiala First Nation Property Taxation By-law*, exempt from the definition of “industrial improvement” improvements in a plant or class of plant that has less than a prescribed capacity and may prescribe different capacities for different types of plants and shall notify the assessor of such exemptions.

Valuation for Certain Purposes Not Actual Value

28.(1) Notwithstanding sections 26 and 27, the assessor shall, by using rates established by regulation under the *Assessment Act*, R.S.B.C. 1996, c.20, as amended from time to time, determine the value of the following properties:

- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, pipelines, conduits and mains of telecommunications, cable television, bus or electrical power corporation;
- (b) the track in place of a railway corporation, whether the track is on a highway, or on a privately held, owned or occupied right of way, or on Band land;
- (c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right-of-way, but not including pumping equipment, compressor equipment, storage tanks and buildings;
- (d) the right-of-way for the pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (b);
- (e) the right-of-way for track referred to in paragraph (b).

(2) For the purposes of paragraphs (1)(d) and (e), “right-of-way” means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraphs (a), (b) and (c) that are to be valued under this section, but “right-of-way” does not include land and improvements of which the corporation is not an interest holder within the meaning of this By-law.

(3) For the purpose of applying paragraph (1)(b), the track in place of a railway corporation is inclusive of all structures, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

[The next section is section 33]

Occupiers of Railway Land

33.(1) Where any parcel liable to assessment is land in which a railway has an interest and part of it is leased, that part shall be treated under this By-law as a separate parcel and a separate entry made on the assessment roll in respect of the land or improvements or both.

(2) Where part of a parcel of land in which a railway has an interest is treated as a separate parcel under subsection (1), the remainder of the parcel shall be treated under this By-law as a separate parcel and a separate entry made on the assessment roll in respect of the land.

(3) Where the whole of any parcel of land in which a railway has an interest is liable to assessment and is leased or a part of a parcel is assessed under subsection (1), an interest holder may give notice, with full particulars of the duration of the lease, to the assessor and request that copies of all assessment and tax notices issued during the duration of the lease be sent to the lessee, and the assessor shall enter the name and address of the lessee on the assessment roll.

Assessment of Land the Fee of Which is in the Crown

34.(1) Land, the fee of which is in the Crown or in some person on behalf of the Crown, that is held or occupied otherwise than by, or on behalf of, the Crown, is, with the improvements on it, liable to assessment in accordance with this section.

(2) The land referred to in subsection (1) with the improvements on it shall be entered in the assessment roll in the name of an interest holder whose interest shall be valued at the actual value of the land and improvements determined under sections 26 and 27.

(3) This section applies, with the necessary changes and so far as it is applicable, to improvements in which some person other than the Crown has an interest and which are situated on land, the fee of which is in the Crown or in some person on behalf of the Crown.

(4) This section applies, with the necessary changes and so far as it is applicable, where land is held in trust for the Squiala First Nation or the members of the Squiala First Nation and occupied by a person not a member of the Squiala First Nation.

(5) As soon as the assessor ascertains that land is held or occupied in the manner referred to in subsection (1), he shall enter the land with improvements on it on a supplementary assessment roll in the name of an interest value of the land and improvements.

Exempt Land held by Occupier Liable to Assessment

35.(1) Subject to subsection 26(12), land, the interest in which is held by or on behalf of a person who is exempted from taxation under this By-law or any other by-law of Squiala First Nation is, with its improvements, liable to assessment under this section.

(2) The land and improvements referred to in subsection (1) shall be entered in the assessment roll in the name of the interest holder whose interest shall be valued at the actual value of the land and improvements determined under this By-law.

(3) This section applies to improvements in which a person exempted from taxation by this By-law or any other by-law of the Squiala First Nation has an interest and which are, situated on land which is held by or on behalf of a person exempted from taxation by this By-law or any by-law of the Squiala First Nation.

Assessment of Land or Interests in Land held by a Municipality or the Crown in Right of the Province of British Columbia

36.(1) Land held or occupied by a municipality or the Crown in Right of the Province of British Columbia held or occupied by, or on behalf of, a municipality or the Crown in Right of the Province of British Columbia, is, with the improvements on it, liable to assessment under this section, subject to the *Constitution Act*, S.C.

(2) The land referred to in subsection (1) with the improvements on it shall be entered in the assessment roll in the name of an interest holder whose interest shall be valued at the actual value of the land as determined under this By-law.

(3) This section applies, with the necessary changes and so far as it is applicable, to improvements in which some person other than a municipality or the Crown in Right of the Province of British Columbia has an interest, situated on land held or occupied by a municipality or the Crown in Right of the Province of British Columbia, or in some person on behalf of a municipality or the Crown in Right of the Province of British Columbia.

Joint Interests and Termination of Interests

37. Where land and improvements or all are held or occupied in the manner referred to in section 34, 35, or 36 by two (2) or more persons, and there is no paramount interest holder, the land and improvements or all shall be assessed in the names of those persons jointly.

Further Assessment of an Improvement on Land

38.(1) A structure, aqueduct, pipe line, tunnel, bridge, dam, reservoir, road, storage tank, transformer, or substation, pole lines, cable, towers, poles, wires, transmission equipment or other improvement, that extends over, under or through land may be separately assessed to the person having an interest in, maintaining, operating or using it, notwithstanding that some other person may have an interest in the land and improvements.

(2) Each individual residential building located on a land cooperative or multi-dwelling leased shall be separately assessed.

[The next section is section 40]

PART V
BOARD OF REVIEW

Establishment of a Board of Review

40.(1) Notwithstanding any other by-law, the Chief and Council shall appoint a Board of Review to hear appeals on assessments of interests of land and improvements located on the reserves.

(2) A Board of Review shall consist of three qualified members. One professional member shall be qualified as a lawyer, in good standing, of the Law Society of British Columbia. At least one professional member shall be qualified as an accredited appraiser, in good standing, of the Appraisal Institute of Canada/ Institut Canadien Des Evaluateurs. One member may be solely qualified by being a member of the Squiala First Nation.

(3) The members of a Board of Review shall be paid their reasonable and necessary travelling and out of pocket expenses incurred in carrying out their duties. The professional members shall be remunerated in accordance with hourly fees prevailing in their respective professions. A member of the Squiala First Nation, if appointed, shall be remunerated at a rate not to exceed the professional member’s remuneration rate, determined by Chief and Council.

(4) Every member of a Board of Review shall take and subscribe before a lawyer, notary public or a commissioner for taking oaths or affirmation in the following prescribed form:

I, _____, do solemnly swear (or affirm) that I will, to the best of my knowledge and ability, and without fear, favour or partiality, honestly decide the appeals to the Squiala First Nation Board of Review which may be brought before me for hearing and decision as a member of that Board.

Declared before me at _____

this _____ day of _____, 2____.

Declared before me at

(5) Unless the member of a Board of Review sooner dies, resigns or is removed from office for just cause by band council resolution or otherwise, a member of a Board of Review shall hold office during good behavior for a term of not less than three (3) years, commencing on the date of the appointment under subsection (1) of this section.

Appeals to a Board of Review

41.(1) Where an assessed interest holder is of the opinion that an error of omission exists in the completed assessment roll in that

- (a) land and improvements within the reserves have been wrongfully entered on, or omitted from the assessment roll,
- (b) land and improvements have been valued at too high or too low an amount,
- (c) the value at which an individual parcel under consideration is assessed bears a fair and just relation to the value at which similar land and improvements are assessed in the reserve in which it is situated,
- (d) land and improvements have been improperly classified,
- (e) an exemption has been improperly allowed or disallowed,

they may personally, or by a written notice, or by a solicitor, or by their authorized agent, together with a fee of twenty-five dollars (\$25) per roll entry, payable to the Squiala First Nation, come before, or notify, the Board of Review and make a complaint of the error or omission and the Board of Review shall deal with the complaint, error or omission and either confirm or alter the assessment.

(2) Where an assessed interest holder is of the opinion that the assessor made revisions to the assessment roll in a manner not authorized by this By-law or failed to make revisions to the assessment roll as required by sections 3 and 12 of this By-law, he may complain in the same manner as in subsection (1) of this section.

(3) The Squiala First Nation may, by its administrator, solicitor, or agent authorized by it, or the assessor, make complaint against the assessment roll or any individual entry in the assessment roll on any ground whatever, and the Board of Review shall deal with the complaint, and either confirm or alter the assessment.

(4) Notice in writing of every complaint in respect to an entry in an assessment roll shall be delivered to the assessor not later than March 31 for each year in which the assessment roll is completed.

(5) Notice in writing of every complaint in respect to an entry in a supplementary assessment roll or further supplementary assessment roll shall be delivered to the assessor not later than thirty (30) days after the completion of the supplementary assessment roll or further supplementary assessment roll.

Assessor to Notify Interest Holder

42. Where it appears by the notice of complaint under section 41 that the complaint concerns land and improvements in which some person other than the complainant may have an interest, the assessor shall promptly mail a notice to the interest holder of the property at the address appearing on the assessment roll, giving particulars of the complaint and requiring him to attend before the Board of Review at a time and place stated to be dealt with in the same manner as other complaints.

Notice of Hearing

43. The assessor shall mail to the person, or his solicitor or agent, as the case may be, who has notified the assessor under section 41, a notice setting out the date, time and place scheduled for the hearing of that person's complaint by the Board of Review.

Address for Service of Notice of Decision

44. A person making a complaint under section 41 shall provide the assessor an address to which notices for that person are to be sent.

Powers of a Board of Review

45.(1) The powers of a Board of Review constituted under this By-law are

(a) to meet at the dates, times, and places appointed, and to hear and determine all complaints delivered to the assessor under this By-law; and

(b) to direct amendments in the assessment roll necessary to give effect to its decisions.

(2) Any member of the Board of Review may issue a notice in writing to any person to attend as a witness, and any member of the Board of Review may administer an oath to a person or witness before his evidence is taken.

(3) If the Chief and Council have not appointed a chairperson, the Board of Review shall appoint a chairperson, who shall preside at all meetings and who may, unless otherwise provided by the Board of Review, call meetings and regulate procedure.

(4) If no secretary has been appointed by the Chief and Council, the chairperson of the Board of Review shall appoint a secretary, who may or may not be a member of the Board of Review, and the secretary shall keep the minutes of all meetings of the Board of Review.

(5) A majority of the members of the Board of Review constitutes a quorum.

(6) All questions before the Board of Review shall be decided by a majority of the members present and the chairperson votes as an ordinary member of the Board of Review.

Hearing of Appeals

46. The Board of Review may grant an adjournment or postponement of the hearing of any complaint.

Inquiry

47. Where directed by the Board of Review, any one member of the Board of Review may hold an inquiry or conduct a hearing on behalf of the Board of Review.

Orders

48. Orders made by one member are, when confirmed by the Board of Review, orders of the Board of Review.

Oaths

49. The members of the Board of Review may respectively administer oaths in the course of a proceeding or in connection with their official duties.

A Board of Review sets Own Rules

50. All inquiries and hearings before the Board of Review or a member of it shall be governed by the rules it may adopt, and the Board of Review is not bound by the technical rules of legal evidence.

Action by a Board of Review

51. The Board of Review may, in its discretion, accept and act on evidence by affidavit, or written statement, or by the report of any officer appointed by it, or obtained in any manner as it may decide.

Orders of a Board of Review Obtainable

52. A person may, on payment of a fee of twenty-five dollars (\$25), obtain from Squiala First Nation, at their administration office at 8528 Ashwell Road, Chilliwack, British Columbia, a copy of an order or decision of the Board of Review. The assessor shall be entitled to receive copies without charge.

Inspection Powers of a Board of Review

53. The Board of Review, or a person authorized by it to make any inquiry or report, may

- (a) enter on and inspect any land and improvement;
- (b) require the attendance of all persons as it considers necessary to summon and examine, and take the testimony of those persons;
- (c) require the production of all books, plans, papers and documents; and
- (d) administer oaths, affirmations or declarations.

Delivery of the Decision of the Board of Review

54.(1) The Board of Review shall cause its decisions regarding any complaint to be forwarded, without reasonable delay, to the assessor.

(2) The assessor shall promptly forward a copy of each decision of the Board of Review to the complainant and any other person having an interest in the property affected by the decision of the Board of Review.

(3) The assessor, when notifying a complainant of the decision of the Board of Review shall also advise that the complainant may, subject to the provisions of the

Federal Courts Act, R.S.C. 1985, c.F-7 and the “Rules of Procedure at the Federal Court of Canada”, appeal the decision of the Board of Review to the Federal Court of Canada.

[The next section is section 60]

PART VI

APPEALS TO THE FEDERAL COURT FROM A BOARD OF REVIEW

60.(1) Where a person, including the assessor, is dissatisfied with the decision of a Board of Review, or with the omission or refusal of the Board of Review to hear or determine the complaint on the completed assessment roll, he may within twenty-one (21) days after receiving the decision, subject to the provisions of the *Federal Courts Act* and the rules of procedure of the Federal Court of Canada, appeal from the Board of Review to the Federal Court of Canada.

(2) The assessor, at the time that he notifies a complainant of the decision of the Board of Review in respect of his complaint, shall also notify him that he may, within twenty-one (21) days after receiving the decision, subject to the provisions of the *Federal Courts Act* and the rules of procedure of the Federal Court of Canada, appeal the decision of the Board of Review to the Federal Court of Canada by delivering to the Board of Review, within twenty-one (21) days after his receipt of the decision, a written request to appeal the decision of the Board of Review to the Federal Court of Canada.

(3) The Board of Review shall, within twenty-one (21) days after receiving a notice of appeal, submit the appeal in writing to the Federal Court of Canada.

[The next section is section 81]

PART VII GENERAL

By-law Prevails

81. Where there is a conflict between this By-law and any other by-law, the provisions of this By-law prevail over the other by-laws.

[The next section is section 83]

General

83. Any section of this By-law or Schedule to this By-law may be amended by by-law adopted by the Chief and Council and sent to the Minister in accordance with the appropriate section or sections of the *Indian Act* as amended from time to time.

84. Where a provision in this By-law or Schedule to this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the

circumstances as they may from time to time arise without reference to the present tense, future tense or the past tense.

[The next section is section 86]

86. Where any notice, notification, demand, statement or direction is required or permitted to be delivered or given under this By-law, such notice, notification, demand, statement or direction shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:

Squiala First Nation
8528 Ashwell Road,
Chilliwack, B.C.
V2P 7Z9

Attention: Assessor

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

Nomenclature

88. When in this By-law the singular is used, the singular shall also imply the plural and the plural shall imply the singular and the masculine shall imply the feminine and the feminine shall imply the masculine. When the conjunction is used, the conjunctive shall imply the disjunctive and the disjunctive shall imply the conjunctive.

89. This By-law shall come into force and effect upon approval by the Minister.

[The next section is section 101]

PART VIII

DEPRECIATION OF INDUSTRIAL IMPROVEMENTS

Interpretation

101. In this By-law,

- (a) “chronological age” means the number of years determined by subtracting
 - (i) the year in which the plant first commenced operation, or
 - (ii) in the case of an industrial improvement or part of an industrial improvement that was constructed or installed after the plant commenced operation, the year in which the construction or installation of the industrial

improvement or part of it was completed from the year in which the new assessment roll is completed;

- (b) “effective age” means the number of years determined by
- (i) calculating the total cost of the industrial improvement;
 - (ii) multiplying the chronological age of each part of the industrial improvement by the cost of that part to give the weighted age of that part;
 - (iii) adding the weighted ages of all of the parts of the industrial improvement; and
 - (iv) dividing the sum of the weighted ages by the total cost of the industrial improvements and rounding the quotient up to the next whole year to yield the effective age.

Determining Depreciation

102. Subject to the other provisions of this By-law, for the purposes of section 27 of this By-law, depreciation of an industrial improvement shall be applied in accordance with the following formula:

Depreciation = annual depreciation rate x age

where

- (a) “annual depreciation rate” is the percentage for the category of plant of which the industrial improvement is a part; and
- (b) “age” is the chronological age or, where parts of an industrial improvement have different chronological ages, the effective age of the industrial improvement.

Maximum Depreciation

103. If the depreciation determined under section 102 for an industrial improvement is equal to or in excess of eighty percent (80%), the depreciation shall be deemed to be eighty percent (80%).

Closure Allowances

104.(1) If the assessor determines

- (a) that a plant is closed on or before October 31 of any year and an interest holder of the plant or a senior executive officer of the corporation that holds, owns or occupies the plant confirms in writing that the closure is permanent, or
- (b) that a plant has been closed for a minimum of three (3) consecutive years immediately preceding October 31 in any year and an interest holder of the plant or a senior executive officer of the corporation that has an interest in the

plant confirms in writing the fact that the plant is closed and the duration of that closure,

the depreciation applicable to industrial improvements that are part of the plant shall, for the purposes of the assessment roll in the succeeding year, be deemed to be an amount sufficient to reduce the actual value of the industrial improvements to ten percent (10%) of the cost of those industrial improvements.

(2) If the assessor determines that

(a) a separate industrial improvement within a plant is permanently closed or shut down on or before October 31 in any year and as interest holder or plant manager of the plant confirms in writing that the closure or shut down is permanent, or

(b) a separate industrial improvement within a plant has been closed or shut down for a minimum of three (3) consecutive years immediately preceding October 31 in any year and an interest holder or plant manager confirms in writing the fact that the industrial improvement is closed or shut down and the duration of that closure or shut down,

the depreciation applicable to that industrial improvement shall, for the purpose of the assessment roll in the succeeding year, be deemed to be an amount sufficient to reduce the actual value of the industrial improvement to ten percent (10%) of the cost of that improvement.

(3) Subsection (2) applies only with respect to a complete industrial improvement and shall not be applied to a part of an industrial improvement.

(4) If a previously closed plant or industrial improvement is reopened or reactivated, this section ceases to apply for the purposes of the assessment roll in the succeeding year and depreciation shall be determined in accordance with sections 102 and 103.

References

105.(1) Volumes 1 and 2 of the *British Columbia Assessment Authority Major Industrial Properties Manual*, as amended from time to time, are prescribed for the purposes of the definition of “cost of industrial improvement” in section 27 of this By-law.

(2) The Marshall Valuation Service as compiled by Marshall and Swift and as amended from time to time, is prescribed for the purpose of defining the “cost of industrial improvement” in section 27 of this By-law to the extent directed in Volumes 1 and 2 of the *British Columbia Assessment Authority Major Industrial Properties Manual*.

[The next section is section 151]

[The next part is Part XII]

PART XII
PRESCRIBED CLASSES OF PROPERTY

Class 1 - Residential

151. Class 1 property shall include only

- (a) land and improvements, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, mobile homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses, and ancillary improvements compatible with and used in conjunction with any of the above, but not including
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by an interest holder as his residence, and
 - (ii) land and improvements that in which the Crown in Right of Canada or the Province of British Columbia has an interest and are used for the purposes of
 - (A) a penitentiary or correctional centre,
 - (B) a mental health facility as defined in the *Mental Health Act*, R.S.B.C. 1996, c.288, or
 - (C) a hospital for the care of the mentally or physically handicapped; and
- (b) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings.

Class 2 - Utilities

152. Class 2 property shall include only land and improvements 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 or distribution of electricity, or
- (e) receiving, transmission and distribution of closed circuit television,

but does not include that part of land and improvements

- (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 as defined in paragraphs (a) to (e) of this class.

Class 3 - Unmanaged forest land

153. Class 3 property shall include only land the highest and best use of which is unmanaged forest land.

Class 4 - Major industry

154. Class 4 property shall include only the following land and improvements:

- (a) land used in conjunction with the operation of industrial improvements; and
- (b) industrial improvements.

Class 5 - Light industry

155. Class 5 property shall include only land and improvements 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 and improvements

- (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

156. 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

157. Class 7 property shall include only land for which the highest and best use is managed forest land.

*Class 8 - Recreational property/non-profit organization***158.**(1) Class 8 property shall include only

- (a) that part of any land and improvements used to provide overnight sleeping accommodation, including hotels, motels, trailer parks, recreational vehicle parks, campgrounds and resorts where, during one or more off season periods that in total include one hundred and fifty (150) days a year or more,
 - (i) the accommodation is closed, or
 - (ii) at least fifty percent (50%) of the gross rental income from the accommodation is derived from rent paid by tenants residing in the accommodation for periods comprising twenty-eight (28) consecutive days or more;
- (b) land but not improvements on that land used solely as an outdoor recreational facility for the following activities or uses:
 - (i) golf,
 - (ii) skiing,
 - (iii) tennis,
 - (iv) ball games of any kind,
 - (v) lawn bowling,
 - (vi) public swimming pool,
 - (vii) motor car racing,
 - (viii) trap shooting,
 - (ix) archery,
 - (x) ice skating,
 - (xi) waterslides,
 - (xii) museums,
 - (xiii) amusement parks,
 - (xiv) rifle shooting,
 - (xv) pistol shooting,
 - (xvi) horseback riding,
 - (xvii) roller skating,

- (xviii) marinas,
- (xix) parks and gardens open to the public; and
- (c) 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 or cultural 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 spiritual 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.

(2) Notwithstanding subsection (1), in relation to the levying of property taxes payable in respect of years after 1992, and in relation to the assessment of property for the purpose of such property taxation, Class 8 property shall include only property referred to in paragraphs (1)(b) and (c).

Class 9 - Farm

159.(1) Class 9 property shall include only land classified as farm land.

(2) An application by the occupier/lessee to have all or part of his land classified as a farm shall be in the form available at the office of the assessor.

(3) The assessor shall set the standards for the classification of land as a farm in accordance with the *Assessment Act*, R.S.B.C. 1996, c.20.

(4) The application for classification of land as a farm must be delivered to the assessor on or before October 31 in the year proceeding the year for which the assessment roll is prepared.

[The next section is section 170]

PART XIII

ASSESSOR AND ASSESSMENT ROLL

Powers and Duties

170. The Chief and Council shall establish and maintain assessments that are uniform in the whole of the reserves in accordance with this By-law.

171. In order to establish and maintain assessments that are uniform in the whole of the reserves, the Chief and Council may

- (a) develop and maintain programs for the education, training and technical or professional development of assessors, appraisers and other persons qualified in property assessment matters with particular reference to the development of programs designed to educate and train members of the Squiala First Nation;
- (b) prescribe and maintain standards of education, training and technical or professional competence for assessors, appraisers and other persons employed or engaged in property assessment, and to require compliance with these standards;
- (c) if considered advisable, authorize employees to perform technical or professional services, other than those required under this By-law, at the request of the Chief and Council;
- (d) ensure that the general public and members of the Squiala First Nation are adequately informed respecting procedures relating to property assessment in the reserves; and
- (e) exercise and carry out other powers and duties that may be required to carry out its purpose, or as may be required under any other by-law or order of the Chief and Council.

[The next section is section 175]

Appointment of Assessor

175.(1) The Chief and Council shall appoint an assessor.

(2) The assessor shall be paid remuneration, shall receive other benefits and be subject to the terms and conditions of employment or contract as determined by the Chief and Council.

Duties of Assessor

176. The assessor appointed under this By-law shall, when so directed by the Chief and Council

- (a) perform the duties required of him under this or any other by-law and as may be required by Chief and Council;
- (b) carry out policies consistent with this By-law, the *Property Taxation By-law* and any other by-law or law respecting assessment and taxation;
- (c) develop and administer a complete system of property assessment and taxation consistent with the relevant sections of the *Indian Act* and with this By-law and other by-laws of the Squiala First Nation;
- (d) make reports and recommendations to the Chief and Council respecting any matter that he considers advisable in carrying out the purposes of this By-law;

- (e) administer the preparation and completion of assessment rolls; and
- (f) perform such other duties as may be required to effectively implement and administer this By-law and other by-laws of the Squiala First Nation when so directed by the Chief and Council.

Staff

177.(1) The Chief and Council may appoint a secretary and other employees as it considers necessary to carry out the purposes of this By-law, fix their remuneration and designate their functions and duties.

(2) The Chief and Council or, if authorized by the Chief and Council by band council resolution, the assessor, may appoint appraisers and other employees necessary to carry out this By-law, fix their remuneration, designate their functions and duties, and supervise their activities.

[The next section is section 180]

Assessment Rolls

180. An assessment roll shall be prepared in paper form or in electronic form.

181. A notice of assessment shall be prepared in paper form or in electronic form.

182.(1) An assessment roll and notice of assessment shall contain the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short description of the land;
- (c) the classification of
 - (i) the land, and
 - (ii) the improvements;
- (d) the actual value by classification of
 - (i) the land, and
 - (ii) the improvements;
- (e) the total assessed value for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (f) the total assessed value of exemptions from taxation for

- (i) general purposes, and
- (ii) other than general purposes;
- (g) the total net taxable value for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (h) a statement on the notice of assessment as to the method of submitting a complaint and the date by which the complaint must be delivered to the assessor;
- (i) such other information not inconsistent with the By-law or regulations as the Chief and Council may require.

(2) Where one or more notices of assessment are prepared in electronic form for the same person, subsection (1) is complied with if the statement and information referred to in paragraphs (h) and (i) of that subsection are prepared and sent to that person in paper form.

183. Notwithstanding paragraphs 182(e), (f) and (g), separate values for general purposes and other than general purposes need not be shown if the values are the same.

184. Information concerning a single parcel may be recorded in more than one entry in the assessment roll or in more than one assessment notice if

- (a) each roll entry and notice clearly identifies the other entries which relate to that parcel; and
- (b) the actual value, assessed value and exemptions from taxation for that parcel are the total of the respective amounts shown in the individual entries.

185. Where there is a conflict between an entry identified as amended and any other entry on the original assessment roll, the entry identified as amended prevails.

186. The assessor shall complete the following statutory declaration and attach it to the completed assessment roll:

I, _____, of _____,

in the Province of British Columbia, do solemnly declare that

- (a) I am the assessor for the Squiala First Nation;
- (b) the assessment roll for the reserve lands of Squiala First Nation for the year 2____ has been completed in accordance with the *Property Assessment*

By-law and sets out the assessed value of the land and improvements within the reserve lands of the Squiala First Nation, in accordance with the *Property Assessment By-law*, and the name or names of the interest holders in respect of each parcel and all other information required to be entered and set by the *Property Assessment By-law* has been entered and set out;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath:

Declared before me at _____

this _____ day of _____, 2_____ .

[The next section is section 190]

190.(1) A notice of the intention of the Board of Review to direct an increase in the amount of assessment or a change in classification under section 45 of this By-law shall be mailed or delivered to the assessed interest holder at the address shown on the assessment roll.

(2) The notice shall show the following:

- (a) the name and last known address of the person assessed,
- (b) a short description of the land,
- (c) the amount to which it is intended to increase the assessed values,
- (d) the classification into which it is intended to place the property,
- (e) the time and place of holding the adjourned sitting of the Board of Review at which the direction is to be made,

and such other information not inconsistent with this By-law or other applicable by-laws as the Chief and Council may require.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Squiala First Nation held at the Squiala First Nation Administration Office, 8528 Ashwell Road, Chilliwack, British Columbia this [27th] day of [October] , 2005.

A quorum of two (2) Councillors.

[Chief Sam Jimmie]
Chief Sam Jimmie III

Councillor Mike Jimmie

[Gordon Jimmie]
Councillor Gordon Jimmie

SCHEDULE "A"
INDUSTRIAL IMPROVEMENT DEPRECIATION RATES
(Category as listed in section 27)

Category	Annual Rate of Depreciation
(a) mining, extracting, beneficiating or milling of metallic or non-metallic ore	6.5
(b) mining, breaking, washing, grading or beneficiating of coal	4.0
(c) producing of aluminum	3.0
(d) smelting or refining of metal from ore or ore concentrates	3.0
(e) manufacturing of refined petroleum and natural gas products including fuels, blended oils and greases	3.0
(f) manufacturing of lumber or other sawmill and planing mill products	4.0
(g) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products	4.0
(h) manufacturing of gypsum board	3.0
(i) manufacturing of pulp, paper or linerboard	3.0
(j) manufacturing of chemicals	3.0
(k) manufacturing of chemical fertilizer	3.0
(l) manufacturing of synthetic resins or the compounding of synthetic resins into molding compounds	3.0
(m) manufacturing of cement	3.0
(n) manufacturing of insulation	3.0
(o) manufacturing of sheet glass or glass bottles	3.0
(p) building, refitting or repairing ships	5.0
(q) (i) loading cargo into sea-going ships or barges, including associated cargo storage and loading facilities (except grain elevators)	5.0
(ii) grain elevators associated with loading cargo onto sea-going or lake-going ships or barges	2.5

**SQUIALA FIRST NATION
TAXATION BY-LAW 2005**

[Effective November 16, 2005]

WHEREAS the Squiala First Nation deems it advisable and in the best interests of the members of the Squiala First Nation to establish, by by-law, a system on the reserve lands of Squiala First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserves;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of taxation for the local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserves pursuant to the provisions of the *Indian Act*, R.S.C. 1985, c. I-5, and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*.

Part	Section
I. Interpretation	2
II. General Taxation Provisions	3 - 14
III. Taxation of Land and Interests in Land.....	20 - 29
IV. Taxation Rolls.....	30 - 39
V. Recovery of Taxes	40 - 59
VI. Administration of By-law.....	60 - 79
VII. General	80 - 88

NOTE

There are no sections 15-19, 25-29, 36-39, 58-59, or 68-79 at present.

SHORT TITLE

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

PART I

INTERPRETATION

2. In this by-law;

“assessment” means a valuation of property for taxation purposes;

“assessment by-law” means the *Property Assessment By-law* passed by the Chief and Council of the Band and approved by the Minister as the same may be amended from time to time;

“assessment roll” includes a supplementary assessment roll and includes anything recorded as an addendum to the assessment roll under the *Property Assessment By-law*;

“assessor” means an assessor appointed under the *Property Assessment By-law*;

“Band” means the Squiala First Nation;

“band council resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Chief and Council pursuant to the consent of a majority of the Councillors of the Band present at that meeting;

“Band land” means Band land as defined in the *Property Assessment By-law*;

“Chief and Council” means the Chief and Council as defined in the *Property Assessment By-law*;

“C.P.” means a Certificate of Possession as defined under subsections 20(1) and 20(2) of the *Indian Act*; and for the purposes of this By-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under subsections 20(4) and 20(5) of the *Indian Act* or any other permits, agreements or licenses issued from time to time by band council resolution authorizing the use of band land by a Band member;

“farm land” means a farm as defined in the *Assessment By-law*;

“improvements” means improvements as defined in the *Property Assessment By-law*;

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

“interest” means interest as defined in the *Property Assessment By-law*;

“interest holder” means an interest holder as defined in the *Property Assessment By-Law*;

“interest in land” means an interest in land as defined in the *Property Assessment By-law*;

“land” means land as defined in the *Property Assessment By-law*;

“Land Title Office” means the Land Title Office as defined in the *Property Assessment By-law*;

“legal description” means a description sufficient to describe a property for the purpose of its registration in a Land Title Office or the Reserve Land Register;

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

“municipality” means, in accordance with the context, either any area incorporated as a city, district, township, town or village, under any Act of the Province of British Columbia, or the corporation into which the residents of the area have been incorporated as a municipality or regional district pursuant to the provisions of the *Local Government Act*, R.S.B.C. 1996, c.323;

“occupier” means an occupier as defined in the *Property Assessment By-law*;

“parcel” means a parcel as defined in the *Property Assessment By-law*;

“person” means a person as defined in the *Property Assessment By-law*;

“property” means property as defined in the *Property Assessment By-law*;

“Taxation Administrator” means the Taxation Administrator appointed by the Chief and Council under this By-law;

“reserve” means Squiala Indian Reserve No. 7 and Squiala Indian Reserve No. 8 as defined in subsection 2(1) of the *Indian Act* and any land held as a special Reserve for the use and benefit of the Squiala First Nation pursuant to section 36 of the *Indian Act*.

PART II

GENERAL TAXATION PROVISIONS

Taxation

3.(1) As provided in this By-law, and for raising revenue for local purposes,

(a) land and interests in land and improvements to land and improvements to interests in land are subject to taxation;

(b) subject to any exemption contained in this By-law, every interest holder of land shall be assessed and taxed on his interest in such land; and

(c) where two or more persons are interest holders in respect of the same parcel of land, those persons are jointly and severally liable to the extent of their respective interests in such land for the taxes levied under this By-law.

(2) A person assessed may appeal as provided in the *Property Assessment By-law*.

(3) Taxes levied under this By-law relate to the calendar year in which the levy is first made and are based on the assessed values of land as provided under the *Property Assessment By-law*.

Confidentiality

4.(1) A person who has custody of or control over information or records under this By-law shall not disclose the information or records to any other person except

- (a) in the course of administering or enforcing this or another taxation By-law;
 - (b) in court proceedings relating to this or another taxation By-law;
 - (c) under an agreement that
 - (i) is between the Band and another band within the meaning of “Band” as used in the *Indian Act* or another government,
 - (ii) relates to the administration or enforcement of taxation by-laws,
 - (iii) provides for the disclosure of information and records to and the exchange of similar information and records with that other band or another government; or
 - (d) for the purpose of the compilation of statistical information by the Band or the Government of Canada.
- (2) Subsection (1) does not apply in respect of a taxation roll.

Duty of a Person Liable for Payment of Taxes to Keep Records

5. Every person shall keep books of account and records that are adequate for the purposes of this By-law and conform to generally accepted principles of accounting.

Failure to Comply with the By-law

6. A person who fails to comply with this By-law is in violation of this By-law when he

- (a) refuses or fails to make a required return;
- (b) in making a return, or otherwise, withholds information necessary to ascertain the true taxable amount of a property, or other basis of assessment;
- (c) refuses or fails to furnish an officer any access, facility or assistance required for an entry on or examination of property or accounts;
- (d) refuses or fails to attend or to submit himself to examination on oath or otherwise; or
- (e) fails to keep a book of account or record required to be kept by him.

False Return and Records a Failure to Comply

7. A person who knowingly and wilfully makes a false or deceptive statement in a return required under this By-law, fraudulently omits to give in it a full and correct statement of the property, or other basis of assessment of the person liable for payment of the taxes, or makes or keeps a false entry or record in a book of account or record required to be kept under this By-law, fails to comply with this By-law.

Defacing Posted Advertisement

8. A person who tears down, injures or defaces an advertisement, notice or document which, under this By-law or the *Property Assessment By-law*, is posted in a public place, fails to comply with this By-law.

Penalties for Failure to Comply

9.(1) A person who fails to comply with this By-law or with the duties imposed by this By-law may have any services provided by the Squiala First Nation to the person or to the land cancelled by band council resolution passed by the Chief and Council.

(2) Before services may be cancelled for failure to comply with this By-law,

(a) the person who has allegedly failed to comply shall be given the opportunity to attend before the Chief and Council and present whatever evidence the person deems appropriate; and

(b) the Chief and Council shall make a determination that the person has failed to comply with this By-law based upon the evidence presented at a meeting held to consider cancellation of services pursuant to this By-law.

(3) Notice of a meeting of the Chief and Council to consider the cancellation of services shall be given to a person who is alleged to have failed to comply with this By-law by way of a registered letter directed to the person two weeks prior to the meeting of Chief and Council.

Liability of Officers of Corporations

10. A director, manager, secretary or other officer of a corporation or association, or a member of a partnership or syndicate, who knowingly and wilfully authorizes or permits a failure to comply with this By-law on the part of the corporation, association, partnership or syndicate also fails to comply with this By-law.

Date for Payment of Taxes

11.(1) Taxes levied under this By-law are due and payable on or before August 1 of the year in which they are levied.

(2) If a portion of the taxes remains unpaid on August 1, there shall be added to them, as a penalty, ten percent (10%) of the unpaid taxes and the amount so added in each case shall for all purposes be deemed part of the taxes.

(3) If a portion of the taxes, including penalties, remains unpaid on December 31, they are deemed delinquent on that day, and after that day shall bear interest at a rate prescribed under section 85 of this By-law, compounded quarterly, until paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if they had originally formed part of the taxes.

(4) Any dates, times or periods established under this By-law or the *Squiala First Nation Property Assessment By-law* shall be changed or extended by sixty (60) days by band council resolution to permit, enable, and allow the effective and efficient implementation and administration of this By-law and the *Squiala First Nation Property Assessment By-law*.

Interest on Prepaid Taxes

12.(1) The Taxation Administrator shall and is authorized to receive deposits of money on behalf of the Squiala First Nation to be applied to taxes levied under this By-law and to provide for the payment of interest, compounded quarterly, to the person liable for the taxes as prescribed under section 86 of this By-law.

(2) Money required

(a) to be paid under this By-law, or

(b) as a refund of that part of a deposit in excess of tax payable,

may be paid out of the taxation fund established pursuant to this By-law.

Taxation Fund

13.(1) The Band may apply to receive funds by way of a grant-in-lieu of taxes from the Government of Canada, the Government of the Province of British Columbia, or from a corporation included in Schedule III or IV of the *Payment In Lieu of Taxes Act*, R.S.C. 1985, c.m-13.

(2) All funds received pursuant to this By-law shall be deposited in a separate special account covered by deposit insurance in trust for the Squiala First Nation, and until required to be used, may be invested in

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) investments guaranteed by a chartered bank;

(d) deposits in, or shares or evidence of debt of, a credit union or trust company; or

(e) deposits in the First Nations Finance Authority.

Place and Mode of Payment

14.(1) Taxes are payable to the Squiala First Nation at the offices of Squiala First Nation Administration on Squiala Indian Reserve No. 7 at the address prescribed under section 83 of this By-law, and may be paid by cash, cheque, post office money order, postal note, express orders or electronic funds transfer.

(2) Payment tendered by cheque or other order shall be made payable to the Squiala First Nation and the tax shall be deemed not paid, even if a receipt is given, until the amount of the cheque or order is received by the Squiala First Nation.

[The next section is section 20]

PART III

TAXATION OF LAND AND INTERESTS IN LAND

Taxation Exemptions

20. The following property is exempt from taxation:

- (a) land and improvements occupied or held by a member of the Squiala First Nation;
- (b) land and improvements occupied or held by the Squiala First Nation; and
- (c) land and improvements occupied or held by a body corporate owned or controlled by the Squiala First Nation.

Year in which Exemption Change Takes Effect

21.(1) Where a property is acquired by a person entitled to tax exemption under paragraph 20(a), the exemption becomes effective in the taxation year succeeding the year property is acquired by the person.

(2) Where a property is acquired by a body corporate entitled to an exemption under paragraph 20(c), the exemption from taxation shall be for a period of five (5) years from the date of acquisition of the property or the date this By-law comes into force, whichever shall be later.

(3) A body corporate owned or controlled by Squiala First Nation may, upon expiry of an exemption pursuant to paragraph 20(c) and subsection 21(2), apply to Chief and Council for a further exemption for a period not exceeding five (5) years and the Chief and Council may grant such an extension provided that, in the opinion of the Chief and Council, such an extension would be in the best interests of the Squiala First Nation.

Assessment in Name of Interest Holder

22.(1) Subject to subsections (2) and (3), land and interests in land shall be assessed and taxed in the name of the interest holder.

(2) Where a statement verified by affidavit is furnished to the assessor showing that a parcel of land and improvements have been assigned, sold or leased by the interest holder to another person, the other person's name shall be noted on the assessment roll, and like notice of the assessment shall be sent to him as to the interest holder. The taxes assessed in respect of that land and improvements may then be recovered either from the interest holder, or from the assignor, purchaser

or tenant, or from a future interest holder, assignor, purchaser or tenant, saving his recourse against other persons; but in case of an assignment or sale, if the registered interest holder furnishes a statement to the assessor under this section showing that an assignment or other form of transfer of land has been executed and delivered to the purchaser, the registered interest holder is not personally liable to pay taxes assessed after that for the land and improvements.

(3) Where

(a) land, the title of which is in the name of Her Majesty, is held under a lease, license, agreement for sale, accepted application for purchase, easement, right of way, or otherwise,

(b) land is held in trust for the Squiala First Nation or the members of the Squiala First Nation and held or occupied by a person who is not a member of the Squiala First Nation, or

(c) land is assessed under section 35 of the *Property Assessment By-law*, the land or interest in land shall be assessed and the interest holder taxed, but the assessment of taxation shall in no way affect the right of Her Majesty in the land.

(4) Notwithstanding subsection (3) and section 3, where a person is an interest holder of reserve land and he is a person

(a) who donated it to the Crown in Right of Canada for the use and benefit of the Squiala First Nation or the members of the Squiala First Nation,

(b) who sold it to the Crown in Right of Canada on behalf of the Squiala First Nation or the members of the Squiala First Nation at a value that was, in the opinion of the Chief and Council, substantially less than its market value, or

(c) who does not pay rent or other valuable consideration for the property he occupies to the person who donated or sold the property to the Crown in Right of Canada on behalf of Squiala First Nation under paragraphs (a) and (b),

he shall not be taxed as an interest holder under subsection (3) so long as the Chief and Council is satisfied he qualifies under this section and the regulations.

Assessed Value

23. The assessed value of land and improvements shall be determined under the *Assessment By-law*.

Variable Tax Rate System

24. In this By-law,

(a) the Chief and Council shall make provisions for the taxation of land and improvements under this By-law including the prescribing of tax rates;

(b) by prescribing tax rates under paragraph (1), the Chief and Council shall be deemed to have adopted a variable tax rate system; and

(c) the variable tax rates for each taxation year prescribed by the Chief and Council pursuant to paragraph (2) are those tax rates set out in Schedule “A” to this By-law, such tax rates to be applied against each one thousand dollars (\$1000) of actual value of property in each respective class as set out in Schedule “A” to this by-law.

[The next section is section 30]

PART IV TAXATION ROLLS

Taxation Roll and Notices

30.(1) The Taxation Administrator shall prepare a taxation roll which shall, for each parcel of land on which taxes are imposed or levied under this By-law, or under another by-law, that provides for collection of tax under the by-law, set out the information in the form that the Chief and Council may prescribe by by-law.

(2) On completion of the taxation roll the Taxation Administrator shall mail to every person named in it on or before June 30, a taxation notice in the form and containing the information that the Chief and Council may prescribe by by-law.

(3) The taxation notice shall be directed to the last known assessed interest holder.

(4) Taxes levied and collected under this By-law shall, except as otherwise provided, be calculated, levied and accounted for by the Taxation Administrator to the Chief and Council on the assessed values entered in the assessment roll as provided under the *Property Assessment By-law*.

(5) The duties imposed on the Taxation Administrator by the Chief and Council pursuant to this By-law and other by-laws of the Squiala First Nation as to the annual taxation roll, and all provisions of this By-law on taxation rolls apply, so far as applicable, to the supplementary taxation rolls and, notwithstanding this By-law, unless a supplementary assessment roll has been incorporated into the taxation roll under subsection (6), taxes on supplementary taxation rolls are due thirty (30) days from the date that the supplementary taxation notice is mailed.

(6) Where, before or after the taxation roll is completed and before a taxation notice is mailed under subsection (2), a supplementary assessment roll is prepared under the *Property Assessment By-law* that results in a change in the tax payable for that taxation year, the Taxation Administrator may incorporate the supplementary assessment roll into the taxation roll to reflect the amended tax payable and may issue a single tax notice showing the amended tax payable.

Taxation Roll Open to Public

31. The taxation roll shall be placed in the office of the Taxation Administrator or such other place as the Chief and Council may direct, and the roll shall be open for inspection by the public during regular business hours.

Taxation Roll Property of the Squiala First Nation

32. The taxation roll is the property of the Squiala First Nation.

Refund of Taxes Wrongfully Assessed

33.(1) Where, subsequent to completion, certification or deposit of a taxation roll under this Part, it is shown that a property recorded on the roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the Taxation Administrator shall, at the direction of the Chief and Council, remit or refund to the person liable for the unpaid taxes the amount of taxes shown to have been imposed in excess of liability.

(2) Where taxes imposed under this By-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, at the discretion of the Chief and Council, be refunded in whole or in part by being applied as a credit on account of the taxes due or accruing due.

Power to Remit or Reduce Taxes on Grounds of Poverty

34. The Chief and Council may, at any time after the mailing of the taxation notices for that year, with or without notice, receive a petition from an interest holder of land who declares himself, from extreme poverty, unable to pay the taxes levied against him, and may remit or reduce the taxes due by the petitioner or reject the petition.

Collection Pending Appeals

35. Where an appeal from the decision of a Board of Review to the Federal Court is made, the giving of a notice of appeal or delay in hearing of the appeal shall not affect the due date, the delinquency date, the interest or any liability for payment as provided by this By-law in respect of tax levied on the assessed value that is the subject of the appeal; but if the assessment is set aside or the assessed value reduced on appeal, the person liable for the unpaid taxes on completion of the action, shall be entitled to a refund of the tax or excess tax paid by him, or any interest imposed or paid on the tax for arrears.

[The next section is section 40]

PART V**RECOVERY OF TAXES***Recovery: Personal Liability*

40.(1) An interest holder named in the taxation roll in any year is liable for all taxes imposed during the year and all unpaid taxes imposed in previous years.

(2) The liability for taxes is a debt recoverable with interest as provided in this By-law by action in a court of competent jurisdiction.

(3) A copy of that part of the taxation roll that refers to the taxes payable by an interest holder and a copy of that part of the assessment roll, certified by the assessor as a true copy, is evidence of the debt.

Lien for Taxes

41.(1) Taxes assessed or imposed and due for land and/or improvements under this By-law, or any property subject to taxation under another by-law, form a lien and charge in favour of Squiala First Nation on the entire property taxed; and every lien or charge created by this subsection has priority over every other lien, charge or encumbrance on the property, from the time of registration.

(2) The lien or charge created by this section and its priority is not lost or impaired by any neglect, omission or error of the Chief and Council, the Taxation Administrator or of any other agent or officer, or by taking or failing to take proceedings to recover the taxes due, or by tender or acceptance of partial payment of the taxes or by want of registration.

Effect of Sale of Property Subject to Lien

42. No sale or transfer of possession of any property subject to a lien or charge in favour of the Squiala First Nation shall affect the right of distress or sale of the property under this By-law for the recovery of the taxes.

Unpaid Taxes Constitute First Charge

43. Where property is sold or assigned the amount of the tax lien for unpaid taxes constitutes a first charge on the proceeds of sale or assignment.

Notice Before Taking Proceedings

44.(1) Before taking proceedings for the recovery of taxes under this By-law, the Taxation Administrator shall give thirty (30) days notice to the person liable for payment of the unpaid taxes of their intention to enforce payment.

(2) The notice may be given by letter mailed to the address of the person liable for payment of the unpaid taxes as last known to the Taxation Administrator, or by a general or special advertisement in a newspaper of general circulation published in the province of British Columbia.

Recovery of Taxes by Action in Court

45. Taxes, which are due, may be recovered by action in any court of competent jurisdiction as a debt due to Squiala First Nation, and the court may order costs in favour of or against the Squiala First Nation.

Distress: Seizure of Goods

46.(1) With the authorization of the Chief and Council, if the taxes or any portion thereof remain unpaid after the thirty (30) day period provided by section 44, proceedings by way of distress, as set out herein, may be taken by the Band.

(2) The Band shall serve a Notice of Distress on the tax debtor and provide a copy of it to the C.P. holder, where applicable, in the form set out in Schedule "B".

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the Band shall effect a seizure by distress of such property, and post a notice of the property which is seized pursuant to this section on the land. The seized property shall then be in the possession of the Band, as represented by the Taxation Administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the Chief and Council.

Distress: Sale of Goods Seized by Distress

47.(1) If the Band seizes by distress the tax debtor's goods pursuant to subsection 46(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, the property may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and sale of such property.

(2) Upon the expiration of sixty (60) days after seizure by distress pursuant to subsection 46(3), if the outstanding taxes have not been paid in full, 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 taxes.

(3) A Notice of Sale of Goods Seized by Distress in the form set out in Schedule "C" to this By-law shall be published in at least one 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 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 in 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 owner of the property seized. In the event that the Taxation Administrator is uncertain as to the person entitled to such surplus, the Taxation Administrator shall pay such money into court by way of interpleader action.

(6) Any goods of any 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

48.(1) With the authorization of the Chief and Council, if the taxes or any part thereof remain unpaid after the expiration of the thirty (30) day period provided in section 46, proceedings by way of sale of improvements or proprietary interests may be taken by the Band. The Band shall serve the tax debtor and C.P. holder, where applicable, a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form set out in Schedule “D” to this By-law.

(2) On June 30 following the year in which the taxes are imposed, 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 Band through its Taxation 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) The Chief and 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 the Reserve in the form set out in Schedule “D” 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 the reserve shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the same manner provided by subsection (3).

(6) The Taxation Administrator, upon receiving the prior approval of the Chief and Council, may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal to the outstanding taxes with respect to that property, and that upset price shall be the lowest price for which the improvements may be sold and the interest in the reserve disposed.

(7) Where the Taxation 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 Band 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/her improvements and interest in the reserve by paying to the Band the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes which have subsequently fallen due.

(9) If upon the expiration of the redemption period provided by subsection (8), any amount of the taxes remains outstanding, the sale of the improvements or disposition of the interests shall be considered final and with Ministerial consent, the purchaser shall obtain title to the improvements and to the tax debtor's interest in the Reserve. The Taxation Administrator shall certify the sale in the form provided in Schedule "D1" to this By-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register or the Reserve Land Registry and shall be served 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 the Reserve, 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 all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor. In the event that the Taxation Administrator is uncertain as to the person entitled to such surplus, the Taxation 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 property, including all costs and charges arising from the sale and disposition, shall be extinguished.

(13) If, pursuant to subsections (7) and (8) the Band has become the owner of the improvements and interest in the reserve, the Taxation Administrator may sell such within ninety (90) days for not less than the upset price pursuant to subsection (6).

Cancellation of Proprietary Interest Held by Taxpayer

49.(1) With the authorization of the Chief and Council, if the taxes or any part thereof remain unpaid, after the thirty (30) day period provided by section 46 has expired, proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the Band. The Band shall serve a Notice of Cancellation

of the tax debtor's interest in the Reserve in the form set out in Schedule "E" to this By-law.

(2) The Band shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the C.P. holder, where applicable.

(3) Where taxes with interest are not paid before June 30 of the year following the taxation year in which they were imposed, the lease, license or permit to occupy the property, which is the subject of the unpaid taxes may be cancelled. The Taxation Administrator shall certify the cancellation in the form provided in Schedule "F" to this By-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register and the Reserve Land Register.

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

Forfeiture of Property

50.(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 notice as set out in section 44 to this By-law, the tax debtor's interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.

(2) The tax debtor's interest in the reserve shall not be forfeited under subsection (1) until the Band serves a Notice of Forfeiture pursuant to subsection (4) and in the form set out in Schedule "G" to this By-law, on the debtor and on anyone else who may be in lawful possession of the lands and the date on which the tax debtor's interest in the reserve forfeits shall be the fortieth day after the date on which the notice was served.

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

(4) The Notice of Forfeiture shall state

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

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

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

(d) the right to prevent forfeiture by payment under this section; 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 rights of way, easements or other such third party interests which otherwise attach to the land or interest in land.

(5) The Notice of Forfeiture shall be given by mail or by delivering it to the person entitled to it at that person's last known address or to the address of that person which is specified in the records of the Band.

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

(a) includes all taxes then due and payable; and

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

(7) With the consent of the Minister, the Taxation Administrator shall certify, in the form set out in Schedule "H" to this By-law that the interest in the reserve held by the tax debtor has been forfeited and the Register shall record the document cancelling the tax debtor's interest in the Reserve in the Register of Surrendered and Designated Lands and the Reserve Land Registry.

(8) Upon forfeiture of the tax debtor's interest the Band shall acquire the interest in the land free and clear of all encumbrances or charges.

Absconding Taxpayer

51.(1) Where the Taxation Administrator has reasonable grounds to believe that the taxpayer intends to remove his/her goods from the reserve, or intends to dismantle or remove his/her improvements on reserve, or take any other actions which may preclude or impede the collection of the outstanding taxes owing pursuant to this By-law, the Taxation Administrator shall apply to the Chief and Council for authorization to immediately commence any of the collection proceedings set out in this By-law and abridge or dispense with the time periods required therein.

(2) In the alternative to subsection (1), or upon the request of the Chief and Council, the Taxation Administrator may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

(3) With the authorization of the Chief and Council, if the taxes or any part thereof remain unpaid, after the thirty (30) day period provided by section 44 has expired, any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the lands or interests located on the reserve which have been assessed pursuant to this By-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule "I" to this By-law shall be

delivered upon the tax debtor and to the C.P. holder where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days, upon which the tax debtor or the C.P. holder can appear before the Chief and Council to show cause as to why the services should not be discontinued. Following the appearance before Chief and Council, the Chief and Council shall determine whether or not it will discontinue such services, and if so advise the person providing such services, to discontinue such services.

Removal of Structures and Improvements

52.(1) As long as any taxes are in arrears with respect to any land, no structures or any other improvements over, on, or in the land shall be removed without the consent of the Chief and Council.

(2) No persons shall acquire any property or right in a structure or other improvement removed in contravention of this section.

Definition of Taxes

53. For the purposes of this Part, “taxes” shall mean, include and be considered to include

- (a) interest chargeable under this By-law;
- (b) costs incurred in collection proceedings;
- (c) taxes imposed during the year in which collection proceedings are commenced and in subsequent years while they proceed; and
- (d) taxes imposed and unpaid for years prior to the year in which collection proceedings are commenced.

Powers for Recovery of Taxes

54. The powers conferred by this Part for recovery of taxes by court proceedings, distress, cancellation of tenure and forfeiture may be exercised separately, concurrently or cumulatively.

Apportionment of Taxes

55.(1) On satisfactory evidence being produced to the assessor that a parcel of land for which taxes are due has been subdivided by plan of subdivision, or part of another parcel of land on which taxes are due has been sold or assigned and documentation executed and delivered to the purchaser or assignor, the assessor may, by certificate signed by him, deposit with the Taxation Administrator on behalf of the Squiala First Nation, an apportionment of the assessed values as approved by the Board of Review for the land and improvements, between

- (a) the separate parts of the subdivided parcel shown on the plan; or

(b) the part of the other parcel sold and conveyed and the remainder of the parcel.

(2) The Chief and Council may apportion the taxes to the separate parcels, receive payment of the taxes so apportioned for part of the subdivided parcel or for the part of the other parcel sold and conveyed, and leave the remainder of the subdivided parcel or other parcel chargeable with the remainder of the taxes due.

Statement of Taxes Paid or in Arrears

56.(1) The Taxation Administrator shall give on demand, to a person making application, a written statement of the taxes, penalty and interest outstanding or a statement that no taxes are outstanding, as the case may be, at that date and shall charge the person fifty dollars (\$50) for a search and written statement for each tax roll folio searched.

(2) The Taxation Administrator shall not charge a person for a search of any tax roll folio in which the person is named as interest holder on the folio.

Power to Prohibit Timber Cutting on Tax Delinquent Land

57.(1) Where taxes on land with timber in commercial quantities on it, from which the timber is being cut or removed, have become delinquent, the Chief and Council may make an order in writing, one copy of which shall be served on the person liable for the unpaid taxes or on the person by whom the timber is being cut or removed, and another copy of which shall be posted in a conspicuous position on the land until the delinquent taxes have been paid in full.

(2) Where an order has been made under this section, a person who, while the delinquent taxes or a part of them remain unpaid, cuts or removes timber from the land for which the order is made fails to comply with this By-law.

[The next section is section 60]

PART VI

ADMINISTRATION OF BY-LAW

Creation of Collection Districts

60. For the purposes of this By-law, the Chief and Council may divide the reserves and assessment area into collection districts, define their boundaries, group or subdivide them for their better administration, alter their boundaries and create new districts.

Staff Appointments

61. The Chief and Council may appoint a Taxation Administrator, and appoint such staff as are considered necessary for the proper administration of this By-law.

Duty of Taxation Administrator

62. Appointed by the Chief and Council pursuant to this By-law, the Taxation Administrator, under the direction of the Chief and Council, shall be charged with the administration and enforcement of this By-law.

Rules and Directions

63. The Taxation Administrator shall obey the rules, orders, and directions of the Squiala First Nation which are issued by the Chief and Council pursuant to this By-law or any other by-law of the Squiala First Nation for the purposes of this or any other By-law of the Squiala First Nation.

Cancellation of Uncollectible Taxes

64. If taxes become delinquent and there is no property on which they may be levied, or there are no goods and chattels which can be distrained for them, or in default of sufficient distress, the Taxation Administrator shall forward to the Chief and Council a statement giving a detailed list of all taxes on the books which the Taxation Administrator considers uncollectible, showing the efforts that have been made to recover the taxes, and that there are no property or effects, that the property or effects are insufficient for the recovery of the taxes or that the person assessed has left the country, and the Taxation Administrator, if instructed by the Chief and Council, shall cause the taxes to be cancelled on the books.

Rules and Directions

65. The Chief and Council may, by band council resolution, establish such administrative procedures, subject to the provisions of this By-law and the *Indian Act*, as may be required to effectively carry out the provisions of this By-law and other by-laws of the Squiala First Nation.

Procedural Irregularities

66. Provided that there has been substantial compliance with the provisions of this By-law by the person or persons concerned, a procedural irregularity, technical failure to carry out a provision of this By-law, or an insubstantial failure to comply with a requirement of this By-law, by the Chief and Council, by the Taxation Administrator, by any other person appointed to carry out this By-law, or by a person required to pay taxes under this By-law, shall not, of itself, provide sufficient grounds to invalidate any matter or thing required to be made, performed or done by the Chief and Council, by the Taxation Administrator, by any other person appointed to carry out this By-law, or by a person required to pay taxes under this By-law.

Tax Proceeds

67.(1) On or before June 15 in each year, the Chief and Council shall certify a copy of the by-law of the Squiala First Nation imposing the taxes.

(2) On receipt of a copy of the by-law, the Taxation Administrator shall have the taxes levied placed on the tax roll.

(3) The taxes levied and collected shall be paid to the Squiala First Nation.

(4) The Squiala First Nation shall be entitled to receive funds by way of grant-in-lieu of taxes from the Government of Canada or from a corporation included in Schedule III or IV of the *Payment In Lieu of Taxes Act*, R.S.C. 1985, c.M-13.

(5) Notwithstanding the *Squiala First Nation Property Tax Expenditure By-laws*, 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) the remuneration of the Taxation Administrator;
- (d) all expenses of enforcement of this By-law, including legal costs;
- (e) all expenses incurred in defending any challenge to this By-law or any of its provisions, including legal costs; and
- (f) any refund of taxes due under this By-law.

[The next section is section 80]

PART VII GENERAL

80. Any section of this By-law or Schedule to this By-law may be amended by a by-law adopted by the Chief and Council and sent to the Minister in accordance with the appropriate section or sections of the *Indian Act* as amended from time to time.

81. Where a provision in this By-law or Schedule to this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present tense, future tense or the past tense.

82. This By-law, including the Schedules to this By-law, shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.

83. Where any notice, notification, demand, statement or direction is required or permitted to be delivered or given under this By-law, such notice, notification, demand, statement or direction shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:

SCHEDULE "A"

Prescribed Tax Rates for the Taxation Year 20____

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

SCHEDULE “B”
(subsection 46(2))

NOTICE OF DISTRESS

TO: _____

ADDRESS: _____

RE: _____
(description of property)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, being \$ _____, on or before the expiration of seven (7) days after the date of this Notice will result in the Taxation Administrator, pursuant to subsection 46(3) of the *Squiala First Nation Property Taxation By-law*, seizing by distress the property described as follows:

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

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the seven (7) days set out above, will result in a copy of this Notice being posted at the locations on reserve where the property is located and will result in the seizure of such property, 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 47(1) of the *Squiala First Nation Property 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 commence court proceedings as set out above, you will be deemed to have abandoned the property seized and the Taxation Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of Property 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__ .

Taxation Administrator

SCHEDULE "C"
(subsection 46(3))

A NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

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

At the above-noted sale, the following goods, seized by distress pursuant to sections 47 and 48 of the *Squiala First Nation Property Taxation By-law*, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

(general description of the goods)

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

Taxation Administrator

SCHEDULE "D"
(subsection 48(1))

NOTICE OF SALE OF IMPROVEMENTS AND
DISPOSITION OF INTEREST IN THE RESERVE

TO: _____

ADDRESS: _____

RE: _____
(description of property)

(interest on reserve)

(description of improvements)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-mentioned property, being \$_____, on or before the expiration of sixty (60) days after the date of this Notice will result in the Taxation Administrator for the Squiala First Nation holding a sale by public auction (or tender) of the improvements located on the above-mentioned property and a disposition by public auction (or tender) of the above-noted interest 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.

TAKE NOTICE THAT on or before the expiration of six (6) months after the above-mentioned sale and disposition, you may redeem your improvements and interest in the Reserve by paying to the Taxation Administrator the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes which have subsequently fallen due, including without restricting, the cost of the above-mentioned 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 the Reserve.

AND TAKE NOTICE THAT upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or interests which you held in the improvements and to the Reserve land will be transferred in full to the purchaser.

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

Taxation Administrator

SCHEDULE "D1"

(subsection 48(9))

CERTIFICATION OF SALE AND
DISPOSITION OF INTEREST ON RESERVE

RE:

(description of interest on reserve)

(description of improvements)

I, _____, Taxation Administrator of Squiala First Nation, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by public auction (or tender) and the above-mentioned improvements have been sold by public auction or tender pursuant to the *Squiala First Nation Property Taxation By-law*. The following person shall, pursuant to subsection 48(10) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

(name and address of purchaser at sale)

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

Taxation Administrator

SCHEDULE “E”
(subsection 49(1))

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

TO: _____

ADDRESS: _____

RE: _____
(description of property)

(interest on reserve)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$ _____ with respect to the above-noted property will result, upon the expiration of six (6) months from the date of this Notice, in the cancellation of your interest in such property on the Reserve, pursuant to subsection 49(1) of the *Squiala First Nation Property Taxation By-law*. The failure to pay such taxes is a breach of a term of the _____ (lease, license, permit or agreement) which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the Reserve, and any rights or interests which you acquired through such _____ (lease, license, permit or agreement) will cease to exist.

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

Taxation Administrator

SCHEDULE "F"
(subsection 49(3))

CERTIFICATION OF CANCELLATION OF INTEREST IN THE RESERVE

RE: _____
(description of property)

(interest on reserve)

I, _____, Taxation Administrator for the Squiala First Nation, hereby certify that the above-mentioned interest on the _____ Reserve has been cancelled or terminated pursuant to section/subsection of the *Squiala First Nation Property Taxation By-law* as a result of the failure of _____ Tax Debtor to pay the outstanding tax debt which was due and payable.

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

Taxation Administrator

SCHEDULE "G"
(subsections 50(2) and (4))
NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____

RE: _____
(description of property)

(interest in the reserve)

TAKE NOTICE THAT taxes imposed by the *Squiala First Nation Property Taxation By-law* for the above-noted property in the year(s) _____, have been outstanding for two (2) years and pursuant to subsection 49(5), the above-noted interest on the Reserve is now subject to forfeiture.

The amount of all taxes, which are due and payable to the date of this Notice is as follows:

(itemized statement of all taxes, including interest, penalties, costs, etc.)

AND FURTHER TAKE NOTICE THAT unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this Notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Squiala First Nation. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE THAT where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment

- (i) includes all taxes then due and payable; and
- (ii) is made before forfeiture occurs under this section.

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

Taxation Administrator

SCHEDULE "H"
(subsection 50(7))

CERTIFICATION OF FORFEITURE

RE:

(description of property)

(interest on reserve)

I, _____, Taxation Administrator for the Squiala First Nation, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the _____ Reserve, such interest has been forfeited to the Squiala First Nation pursuant to subsections 49(7) and (8) of the *Squiala First Nation Property Taxation By-law*.

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

Taxation Administrator

SCHEDULE "I"
(subsection 51(3))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

RE: _____
(description of property)

TAKE NOTICE THAT the taxes for the above-noted property have been due and outstanding for _____ months, and that unless payment in full for this tax debt is received on or before thirty (30) days after the date of this Notice, or you have appeared before the Chief and Council of the Squiala First Nation 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 Chief and Council of the Squiala First Nation scheduled for _____, 2____ at _____ o'clock, at _____ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

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

Taxation Administrator

**ST. MARY'S INDIAN BAND
TAXATION EXPENDITURE BY-LAW 2005**

[Effective August 16, 2005]

WHEREAS the *St. Mary's Indian Band Taxation Expenditure By-law 2005* was passed by the Chief and Council of the St. Mary's Indian Band in the best interest of the St. Mary's Indian Band in accordance with Section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the St. Mary's Indian Band pursuant to enabling by-laws made in accordance with Section 83(1) of the *Indian Act*; and

NOW BE IT HEREBY RESOLVED THAT the following *St. Mary's Indian Band Taxation Expenditure By-law 2005* is hereby enacted pursuant to Section 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the St. Mary's Indian Band pursuant to enabling by-laws of the St. Mary's Indian Band made in accordance with Section 83(1) of the *Indian Act*.

1. SHORT TITLE

The *Taxation Expenditure By-law 2005* may be cited in short form as the *Expenditure By-law*.

2. DEFINITIONS

In this *Expenditure By-law*:

“Annual Budget” means the budget for a fiscal year projecting all revenues and expenditures anticipated to be required for the provision of local services on reserve during that fiscal year, as approved by the Band Council;

“Band” means the St. Mary's Indian Band and any successor thereto;

“Band Council” means the Chief and Council of the Band as elected by the eligible voters of the Band pursuant to the *Indian Act* and any successor thereto;

“Band Council Resolution” means a motion passed and approved by a majority of the councillors of the Band;

“Fiscal Year” means April 1 of any calendar year to March 31 of the following year;

“*Indian Act*” means the *Indian Act*, R.S.C. 1985, c.I-5, and any amendments thereto and regulations authorized thereunder;

“Local Services” include:

General Government Services, which includes the following: tax appeals, tax administration, legislative, computers, and general administration,

Taxes for Other Governments, which include the following: Provincial Government, Regional District Hospital, and Assessment Authority,

Protective Services, which include the following: 911 administration, fire protection, police protection, inspections, emergency measures, animal/pest control,

Transportation Services, which include the following: parking, street lights, public transit, traffic signals, roads and streets, road signs, transportation planning and engineering,

Recreational and Cultural Services, which include the following: local playground and parks, community center, local arena, local cultural facilities, local pool,

Fiscal Services include contribution to reserve funds, debt charges, capital funds, conditional transfers to other governments,

Community Development Services include planning, engineering, housing, social assistance, public health, library,

Environmental Health Services include water, refuse, sewer,

Other Expenditures include surplus for year, or other years;

“Local Improvements” includes the following works and any combination thereof:

- (a) opening, widening, straightening, extending, grading, leveling, diverting or paving a road,
- (b) constructing a sidewalk, foot crossing, curbing bridge, culvert or embankment forming part of a street or constructing a system of storm drainage,
- (c) making, deepening, enlarging, or lengthening a common sewer or water system,
- (d) making sewer or water service connections to the road line on land abutting the main,
- (e) constructing a conduit for wires or pipes along or under a road,
- (f) public works as they apply to the reserve,
- (g) reconstructing, replacing or repairing of the above;

“Minister” means the Minister of Indian and Northern Affairs Canada and any of the Minister’s duly authorized delegates;

“Provisional Budget” means an interim or preliminary budget projecting revenues and expenditures anticipated to be required for the provision of local services on Reserve during all or part of that fiscal year but not an Annual Budget;

“Reserves” means those lands:

(a) the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise than absolutely, and

(b) that are within the boundaries of the St. Mary’s Indian Band Reserves and any additions to Reserve subsequent to the enactment of this *Expenditure By-law*;

“Stabilization Fund” means a fund designed to hold any surplus monies remaining in the Taxation Fund at the end of the fiscal year specified in the *Expenditure By-law* Annual Budget Schedule;

“Surveyor of Taxes” means the Surveyor of Taxes appointed in accordance with *St. Mary’s Indian Band Taxation By-law* in force and effect from time to time;

“Taxation Fund” is defined in and established following the *St. Mary’s Indian Band Taxation By-law* in force and effect from time to time.

3. BUDGETS

On or before March 1 of each fiscal year the band council will by Band Council Resolution direct the preparation of a Tax Expenditure Budget by the Band’s employee(s) or agent(s). This budget will then be appended to the Annual Budget as a schedule item.

4. AUTHORIZED EXPENDITURES

All funds received from the *St. Mary’s Indian Band Taxation By-law* will be deposited in the Taxation Fund.

All expenditures, including all costs of administration, collections, realization of security, complaints, legal and consultant services, education and training, and honoraria from the Taxation Fund will be made in accordance with the Annual Budget and *St. Mary’s Indian Band Property Taxation By-law* and when made are authorized expenditures from the Taxation Fund.

All monies deposited in the Taxation Fund and any interest earned thereon will be expended in accordance with the *Expenditure By-law* Annual Budget solely for local purposes including the provision of: Local Services on Reserve, capital projects and all costs associated with the administration and enforcement of the *St. Mary’s Indian Band Property Assessment and Taxation By-laws* in accordance with Section 3.

All surplus monies remaining in the Taxation Fund at the end of the fiscal year specified in the *Expenditure By-law* Annual Budget Schedule may be transferred into the Stabilization Fund and may be applied towards the operation and administration costs for the next fiscal year, overruns on existing capital projects or for any other contingencies.

5. EXTENSION OF TIME

Provided there has been a substantial compliance with the provisions of this *Expenditure By-law*, a procedural irregularity, technical failure to carry out a provision of this *Expenditure By-law* or an insubstantial failure to comply with a requirement of this *Expenditure By-law* by the Band Council, the Surveyor of Taxes or any other person appointed to carry out the administration or enforcement of this *Expenditure By-law* does not in itself constitute a failure to comply with this *Expenditure By-law* by such person.

The chief and council may by Band Council Resolution extend the time for a period of thirty days within which anything required to be done, pursuant to this *Expenditure By-law*, and any thing done by or within such extended time, is as valid as if it had been done by or within the time otherwise provided for in this *Expenditure By-law*.

6. BY-LAW REMEDIAL

This *Expenditure By-law* is to be construed as being remedial and is to be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. TENSE

Where a provision or Schedule of this *Expenditure By-law* is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present, future or past tenses.

8. HEAD NOTES

Head notes, marginal notes and headings form no part of this *Expenditure By-law* and are to be construed as being inserted for convenience of reference only.

9. SEVERANCE OF SECTIONS

A finding by a court of competent jurisdiction that a section or provision of this *Expenditure By-law* is void does not affect or bear upon the validity of any other section or provision of this *Expenditure By-law* or this *Expenditure By-law* as a whole, same remaining in full force and effect, subject to Section 11 below, notwithstanding the severance of such void section or provision.

10. USE OF FORMS AND WORDS

In this *Expenditure By-law*:

Words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits, a person as defined in this By-law;

Words in the singular include the plural, and words in the plural include the singular; and

Where a word or expression is defined, other parts of speech and grammatical forms of the same word or expression have corresponding meanings.

11. AMENDMENTS

The Band Council may amend any section of this *Expenditure By-law* by a by-law passed and approved in accordance with appropriate section or sections of the *Indian Act*.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the St. Mary's Indian Band at the Administration office of the St. Mary's Indian Band, at Cranbrook, BC, Kootenay Indian Reserve No.1, this [29th] day of [June], 2005.

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

[Sophie Pierre]

Chief Sophie Pierre

[Jim Whitehead]

Councillor Jim Whitehead

[Cheryl Casimer]

[Agnes McCoy]

Councillor Agnes McCoy

[Robert Williams]

Councillor Robert Williams

**ST. MARY'S INDIAN BAND
RATES BY-LAW 2005-YR13**

[Effective July 6, 2005]

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2005

Class of Property	Tax Rates
1. Residential	15.1520
2. Utilities	85.5521
3. Unmanaged Forest Land	
4. Major Industry	71.7000
5. Light Industry	40.1218
6. Business	38.4448
7. Seasonal	19.4684
8. Farm	18.1356

BE IT KNOWN that this By-law titled *Rates By-law 2005-Yr13* which forms part of the *Taxation By-law* passed by the Chief and Council of the St. Mary's Indian Band, and approved by the Minister on March, 1992, that being a By-law, to establish via By-law, a system on the reserve lands of the St. Mary's Indian Band for the fair and equitable taxation for local purposes of land, or interests in land, including the rights to occupy, possess or use lands within the boundaries of the reserve, is hereby enacted as *Rates By-law 2005-Yr13* by the Chief and Council of the St. Mary's Indian Band.

APPROVED and PASSED by the St. Mary's Indian Band Council this [2nd] day of [June] , 2005.

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

[Sophie Pierre]
Chief Sophie Pierre

Councillor Cheryl Casimer

[Agnes McCoy]
Councillor Agnes McCoy

[Robert Williams]
Councillor Robert Williams

[Jim Whitehead]
Councillor Jim Whitehead

**SUMAS FIRST NATION
TAX RATES BY-LAW 2005**

[Effective September 28, 2005]

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 Sumas First Nation enacted the *Sumas First Nation Assessment and Taxation By-laws (2004)* on October 12, 2004, and approved by the Minister on December 20, 2004;

NOW BE IT HEREBY RESOLVED that the following Schedule "A", enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Sumas First Nation Tax Rates By-law 2005*, this [18th] day of [August, 2005] .

A quorum consists of three (3) Councillors.

[Dalton Silver]

Chief

[Jackie Bird]

Councillor

[Murray Ned]

Councillor

[Sandra Silver]

Councillor

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	63.93678	0.208524
Class 5 - Light Industry	32.41651	0.834095
Class 6 - Business & Other	28.73750	0.886226
Class 9 - Farm	20.62051	0.208524

**T'IT'Q'ET FIRST NATION
2005 RATES BY-LAW**

[Effective July 29, 2005]

SCHEDULE "A"

The council of the T'it'q'et First Nation hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of property as prescribed under Schedule 11 and Section 3 of the <i>T'it'q'et First Nation By-law</i> .	Rate of tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with the <i>T'it'q'et First Nation Assessment By-law</i> .
Class 1 - Residential	12.632889
Class 2 - Utilities	44.120628
Class 4 - Major Industry	36.442911
Class 6 - Business and other	26.914503

APPROVED AND PASSED at a duly convened meeting of the council of T'it'q'et held at T'it'q'et Administration Office, Lillooet, British Columbia, this July 11, 2005.

Moved by: [Y. Scotchman] Seconded by: [G. Humphreys]

A quorum of Chief and Council consists of 3 Councillors.

Acting Chief Norm Leech

 [Robert Leech]
Councillor Robert Leech

 [G. Humphreys]
Councillor G. Humphreys

 [Y. Scotchman]
Councillor Y. Scotchman

 [W. Machell]
Councillor W. Machell

**TL'AZT'EN NATION
2005 RATES BY-LAW**

[Effective July 22, 2005]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters 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 2005 Rates By-law*.

2. Pursuant to Section V of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2005 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 6th day of June, 2005.

Quorum (5)

[Thomas Alexis]

Chief

[Simon John]

Councillor

[Josh Duncan]

Councillor

[Edward Roberts, Jr.]

Councillor

[Alex Pierre]

Councillor

[Clarence Pierre]

Councillor

SCHEDULE "A"

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2005 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	9.6508
Class 2 - Utilities	29.0895
Class 4 - Major Industry	26.7384
Class 5 - Light Industry	22.7005
Class 6 - Business and Other	20.1256
Class 7 - Managed Forest Land	11.2612
Class 8 - Recreation/Non-Profit Organization	8.9422
Class 9 - Farm	10.1022

TOBACCO PLAINS INDIAN BAND
2005 RATES BY-LAW
BY-LAW NO. 2005-TX2

[Effective September 28, 2005]

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 any or any ancillary to such purpose;

AND WHEREAS the Council of the Tobacco Plains Indian Band enacted the *Tobacco Plains Indian Band 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 to Section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Tobacco Plains Indian Band 2005 Rates By-law*.

2. Pursuant to section 24 of the *Tobacco Plains 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 By-law.

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Tobacco Plains Indian Band at a duly convened meeting held on the [31st] day of [May], 2005.

[Mary Mahseelah]

Chief Mary Mahseelah

[Zoe Gravelle]

Councillor Zoe Gravelle

Councillor Joann Barr

[Levi Gravelle]

Councillor Dan Gravelle

Councillor Levi Gravelle

SCHEDULE “A”

The Council of the Tobacco Plains Indian Band hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property:

Classes of Property	Tax Rate
1. Residential	15.732
2. Utility	55.062
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business and Other	0
7. Managed Forest	0
8. Recreation/Non-Profit	0
9. Farm	15.732

**TS'KW'AYLAXW FIRST NATION
RATES BY-LAW 2005-T01**

[Effective July 22, 2005]

SCHEDULE "A"

Prescribed Tax Rates
For the Taxation Year 2005

The Council of Ts'kw'aylaxw First Nation (Pavilion Indian Band) hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property

Class of Property	Tax Rate
1. Residential	10.3648
2. Utility	34.1237
3. Unmanaged Forest	00.0000
4. Major Industry	29.6058
5. Light Industry	25.3757
6. Business/Other	20.9717
7. Managed Forest	00.0000
8. Recreation/Non-Profit	9.4424
9. Farm	12.0915

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister May 25, 1994, that being a By-law to establish by By-law a system on the reserve lands of the Ts'kw'aylaxw First Nation (Pavilion 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 By-law 2005-T01 by the Chief and Council of the Ts'kw'aylaxw First Nation (Pavilion Indian Band).

APPROVED AND PASSED at a duly convened meeting of the Ts'kw'aylaxw First Nation (Pavilion Indian Band) held at the Ts'kw'aylaxw First Nation Administration Office, Pavilion, British Columbia, this 16th day of May, 2005.

Moved by: _____ [Dennis Ned] _____ Seconded by: _____ [Roland Edwards] _____

A quorum of Band Council consists of four (4) Councillors.

[Amos Bob]

Chief Amos Bob

[Robert Shintah]

Councillor Robert Shintah

[Clifford Alec]

Councillor Clifford Alec

[Roland Edwards]

Councillor Roland Edwards

[Aaron Higginbottom]

Councillor Aaron Higginbottom

[Dennis Ned]

Councillor Dennis Ned

TSLEIL-WAUTUTH FIRST NATION
2005 RATES BY-LAW
BY-LAW NO. 05-26-2005

[Effective July 6, 2005]

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 Tsleil-Waututh First Nation (also known as the Burrard Indian Band) enacted the *Tsleil-Waututh First Nation Property Assessment and Taxation By-law* on March 24, 1997, which said By-law was approved by the Minister of Indian Affairs and Northern Development on September 30, 1997;

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 *Tsleil-Waututh First Nation 2005 Rates By-law*.

2. Pursuant to Section 8 of the *Tsleil-Waututh 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 *2005 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 26th day of May, 2005.

[Leah George-Wilson]

Chief

[Justin George]

Councillor

[Damian George]

Councillor

[Carleen Thomas]

Councillor

SCHEDULE "A"

The Council of the Tseil-Waututh First Nation (Burrard Indian Band) hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 8 of the <i>Tseil-Waututh 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 Parts IV, VII, VIII and IX of the <i>Tseil-Waututh First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	5.83822
Class 2 - Utilities	59.56214
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	59.83751
Class 5 - Light Industry	39.71424
Class 6 - Business and Other	23.78868
Class 7 - Managed Forest Land	0.0000
Class 8 - Recreation/Non-Profit Organization	11.02651
Class 9 - Farm	0.0000

WESTBANK FIRST NATION
PROPERTY TAXATION AMENDMENT BY-LAW
BY-LAW NO. 05-TX-02

[Effective July 13, 2005]

WHEREAS:

The Council of the Westbank First Nation deems it advisable and in the best interests of the Westbank First Nation to continue to engage in the taxation for local purposes of land, or interests in land, in the reserve lands of the Westbank First Nation, including rights to occupy, possess or use land in the reserve lands of the Westbank First Nation;

NOW BE IT HEREBY RESOLVED:

That the *Property Taxation Amendment By-law 05-TX-02* be and is hereby enacted for the purpose of continuing assessment and taxation for local government purposes of land, in the reserve, including rights to occupy, possess or use land in the reserve, pursuant to the provisions of the *Indian Act* and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*, and pursuant to the inherent right of self government,

And,

That upon approval by the Minister of Indian Affairs and Northern Development, the *Property Taxation Amendment By-law 05-TX-02* shall come into full force and effect.

1. This *Property Taxation Amendment By-law* amends the *Westbank First Nation Property Taxation By-law 95-TX-08*.

2. The following definitions are hereby added to subsection 1.(1):

““local improvements 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.

“service charge” means a charge imposed to recover costs related to the provision, construction, alteration or expansion of growth related infrastructure.”

3. Part 9, consisting of sections 59 through 64 and attached hereto is hereby added.

BE IT RESOLVED AND AGREED:

That this By-law, entitled the *Westbank First Nation Property Taxation Amendment By-law No. 05-TX-02* being read for the first, second and third and

final time by the Council of the Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, this [11th] day of [April], 2005.

2nd Reading

Kelowna, British Columbia, this [18th] day of [April], 2005.

3rd Reading

Kelowna, British Columbia, this [18th] day of [April], 2005.

[Robert Louie]

Chief Robert Louie

[Mickey Werstuik]

Councillor Mickey Werstuik

[Brian Eli]

Councillor Brian Eli

[Loretta Swite]

Councillor Loretta Swite

Councillor Michael DeGuevara

PART 9

SERVICE AND LOCAL IMPROVEMENT CHARGES

Authority to Impose charges

59.(1) Westbank First Nation may by by-law impose charges applicable to any part of the Westbank First Nation Reserves (hereinafter in this part called the “area”) to raise money for any of the following purposes:

- (a) opening, widening, straightening, extending, grading, levelling, diverting or paving a road;
- (b) constructing a sidewalk, street lighting, foot crossing, curbing bridge, culvert or embankment forming part of a street or constructing a system of storm drainage;
- (c) making, deepening, enlarging, or lengthening a common sewer or water system;
- (d) making sewer or water service connections to the road line on land abutting the main;
- (e) constructing, a conduit for wires or pipes along or under a road;
- (f) reconstructing, replacing or repairing of any items listed in paragraphs (a) to (e) above; and
- (g) such other projects for maintenance, improvement or repair of properties within the area as Westbank First Nation may determine to be necessary or beneficial.

(2) In this Part, “charge” means a service charge or a local improvements charge.

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

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

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

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

(5) A charge may be commuted under the following terms and conditions:

(a) any person whose parcel is subject to a charge must make written request to the surveyor of taxes to commute that charge;

(b) the surveyor of taxes will provide written instructions to the person on how the charge may be commuted; and

(c) if the person wishes to commute the charge, he or she must, within 45 days of receiving the instructions referred to in paragraph (b), make payment in accordance with those instructions.

(6) The maximum term allowable for repayment of a charge is 20 years.

Notice of Charge

60.(1) Before imposing a charge, the surveyor of taxes shall give notice by:

(a) publishing of a notice in a newspaper of general circulation on the Reserve, if any;

(b) posting the notice in the Westbank First Nation administration offices and at prominent locations on the Reserve; and

(c) sending the notice by mail, in the form set out in Schedule XVII, to affected holders or occupiers who are not resident on the Reserve and providing the locatee with a copy of the notice.

(2) It shall be sufficient notice under paragraph 60(1)(c) if the address in the current assessment roll is used.

(3) The notice referred to in subsection 60(1) must be given:

(a) not less than 15 days prior to the date the charge is to become effective; and

(b) at least 3 days prior to the meeting referred to in subsection (4), below.

(4) The notice referred to in subsection 60(1) shall state:

- (a) the intention of Westbank First Nation to have the work preformed and to levy the charge;
- (b) the area in respect of which the charge is to be levied;
- (c) the rate at which the charge will be levied;
- (d) that the surveyor of taxes or his designate shall hold a public meeting to consider written and oral presentations;
- (e) the date, time, and place of the meeting referred to in paragraph (d), above.

Public Meeting

61.(1) On the date and at the time and place set out in subsection 60(4)(e), the surveyor of taxes or his designate shall sit and receive and hear representations.

(2) The surveyor of taxes shall not proceed with the charge until after he holds public meetings to consider representations.

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

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

Separate Accounts

62.(1) Separate accounts shall be kept for money raised by each charge under this Part.

(2) Westbank First Nation 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.

Charges and or Fees

63.(1) Charges and or fees 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 section 28 of this by-law.

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

SCHEDULE XVII
(paragraph 60(1)(c))
NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____

TAKE NOTICE THAT Westbank First Nation shall hold a public meeting at _____ on the _____ day of _____, 20____, at _____ o'clock, to consider representations from affected ratepayers with respect to the above-noted proposed service/local improvement charge.

AND TAKE NOTICE THAT you may also submit to Westbank First Nation any written submissions which will be considered at the said meeting.

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

Westbank First Nation

WHISPERING PINES/CLINTON INDIAN BAND
2005 RATES BY-LAW

[Effective September 28, 2005]

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

AND WHEREAS the Council of the Whispering Pines/Clinton First Nation (also known as the Whispering Pines/Clinton Indian Band) enacted the *Whispering Pines/Clinton First Nation Property Taxation By-law* on December 8, 1995;

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

1. This by-law may be cited for all purposes as the *Whispering Pines/Clinton Indian Band 2005 Rates By-law*.

2. Pursuant to Section 11 of the *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2005 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Whispering Pines/Clinton Indian Band Administration Office, Whispering Pines/Clinton Indian Band IR#4, 615 Whispering Pines Drive, Kamloops, BC V2B 8S4, this [16th] day of May, 2005.

A quorum of Council consists of (2) Band Councillors.

[Richard LeBourdais]

Chief Richard LeBourdais

[Michael LeBourdais]

Councillor Michael LeBourdais

[Edward LeBourdais]

Councillor Edward LeBourdais

SCHEDULE "A"

The Council of the Whispering Pines/Clinton Indian Band hereby adopts the following taxation rates for the 2005 taxation year for the following class of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under schedule 11 and section 17 of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</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>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</i> .
	Land & Improvements
Class 1 - Residential	6.8807
Class 2 - Utilities	26.1824
Class 3 - Unmanaged Forest Land	25.1707
Class 4 - Major Industry	23.9143
Class 5 - Light Industry	19.8764
Class 6 - Business and Other	18.0906
Class 7 - Managed Forest Land	8.7594
Class 8 - Recreational/Non-Profit Organization	8.1116
Class 9 - Farm	9.2716

**CARRY THE KETTLE FIRST NATION
2005 PROPERTY TAX RATES BY-LAW**

[Effective July 11, 2005]

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

1. This by-law may be cited for all purposes as the *Carry The Kettle First Nation 2005 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 2.7923%.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on May 31, 2005.

Chief Kenneth Barry Kennedy

[Kurt Adams]
Councillor Kurt Adams

[Vincent Eashappie]
Councillor Vincent Eashappie

[Elvis Hotomani]
Councillor Elvis Hotomani

Councillor Clyde O'Watch

Councillor James O'Watch

[Delmar Runns]
Councillor Delmar Runns

SCHEDULE "A"

2005-01

The Council of the Ocean Man First Nation hereby adopts the following taxation rates for the 2005 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	29.3 Mills
Class 2 - Utilities	29.3 Mills
Class 3 - Unmanaged Forest Land	29.3 Mills
Class 4 - Major Industry	31.1 Mills
Class 5 - Light Industry	31.1 Mills
Class 6 - Business and Other	29.3 Mills
Class 7 - Managed Forest Land	29.3 Mills
Class 8 - Recreation/Non-Profit Organization	29.3 Mills
Class 9 - Farm	29.3 Mills

**WHITE BEAR FIRST NATIONS
2005 TAX RATES BY-LAW**

[Effective July 22, 2005]

That pursuant to a Resolution passed at a duly convened meeting of the Council of the White Bear First Nations (“White Bear”) at the office of White Bear on the 9th day of May, 2005 the Council of White Bear have authorized the following:

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 White Bear First Nations enacted the *White Bear First Nations Property Assessment and Taxation By-law* on April 23, 1998; and

WHEREAS the Council has caused an assessment to be made of all property shown on the assessment roll for 2005; and

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 *White Bear First Nations 2005 Tax Rates By-law*.

2. Pursuant to section 11 of the *White Bear First Nations Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 9th day of May, 2005.

Motioned by: Councillor

Seconded by: Councillor

[Brian Standingready]

Chief Brian Standingready #531

[Phyllis Gibson #1211]

Councillor Phyllis Gibson #1211

[Clint Kakakaway]

Councillor Clint Kakakaway #1240

[Josh Kakakeway]

Councillor Josh Kakakeway # 731

Councillor Terry Littlechief #920

Councillor Elmer Lonethunder #691

[Frederick Maxie #1578]

Councillor Frederick Maxie #1578

[Clarence Nokahoot #917]

Councillor Clarence Nokahoot #917

Councillor Carolyn Standingready
#492

[Debbie Maxie]

Councillor Debbie Maxie #749

Councillor Francis McArthur #512

[Sandra Standingready #1524]

Councillor Sandra Standingready
#1524

Councillor G. Bruce Standingready
#933

SCHEDULE “A”

The Council of the White Bear First Nations hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Classes of land and improvements as prescribed under Schedule II and Section 11 of the <i>White Bear First Nations Property Assessment and Taxation By-law</i>.</p>	<p>Rate of Tax applied against the assessed value of the land and improvements as determined in accordance with Part VII of the <i>White Bear First Nations Property Assessment and Taxation By-law</i>.</p>
<p>class</p>	
<p>Agricultural</p>	<p>(a)(b)</p>
<p>Residential</p>	<p>(c)(d)</p>
<p>Seasonal Residential</p>	<p>(e)</p>
<p>Commercial and Industrial</p>	<p>(f)(g)(h)(i) 2.97%</p>

WHITECAP DAKOTA FIRST NATION
2005 RATES BY-LAW
BY-LAW NO. 2005-03

[Effective September 28, 2005]

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 2005 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 *2005 Rates By-law*.

COUNCIL HEREBY ENACTS this by-law at a duly convened meeting held on the 5th day of August 2005.

[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 2005 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule II and Section VIII of the <i>Whitecap Dakota First Nation Property Taxation By-law</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part V of the <i>Whitecap Dakota First Nation Property Assessment and Taxation By-law</i>.</p>
Class 1 - Residential	
Class 2 - Utilities	
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	29.06
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	

**WHITECAP DAKOTA FIRST NATION
BUSINESS LICENSING BY-LAW
BY-LAW NO. 2005-01**

[Effective July 11, 2005]

A By-law to Provide for the Form, Fee and Procedure for the Issuance of
Business Licenses

CONTENTS

1. SHORT TITLE	417
DEFINITIONS.....	417
3. REQUIREMENTS FOR LICENSE	418
4. LICENSE APPLICATION	418
5. LICENSES.....	419
6. FEES	419
7. REFUND	420
8. ISSUANCE OF LICENSE	420
9. APPEAL	421
10. LICENSE INSPECTOR	422
11. DUTIES OF THE LICENSE INSPECTOR	422
12. REVOCATION OR SUSPENSION OF LICENSE	423
13. CONFLICT OF INTEREST	424
14. PENALTY.....	424
15. ENFORCEMENT	424

SCHEDULES

1. BUSINESS LICENSE APPLICATION	425
2. NOTICE OF BUSINESS LICENSE REFUSAL.....	426
3. REQUEST FOR A REVIEW HEARING.....	427
4. NOTICE OF REVIEW HEARING	428
5. NOTICE OF HEARING.....	429
6. BUSINESS LICENSE	430

WHEREAS the Council of the Whitecap Dakota First Nation desires to make a by-law for the licensing of businesses, callings, trades and occupations on the Reserve;

AND WHEREAS the Council of the Whitecap Dakota First Nation, pursuant to paragraphs 83(1)(a.1), (e), (e.1) and (g) of the *Indian Act*, R.S.C. 1985, c.I-5, may,

subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for the licensing of businesses, callings, trades and occupations and with respect to any matter arising out of or ancillary to the exercise of powers under this section, including the enforcement of payment of amounts that are payable thereof, and for the imposition and recovery of interest on amounts that are payable thereof;

AND WHEREAS the Council of the Whitecap Dakota First Nation deems that for the orderly conduct and administration of businesses, and for health, welfare, safety and environment of the inhabitants of the Whitecap Indian Reserve No. 94 to license businesses, callings, trades and occupations;

NOW THEREFORE the Council of the Whitecap Dakota First Nation hereby enacts the following by-law.

SHORT TITLE

1. This by-law may be cited as the *Business Licensing By-law No. 2005-01*.

DEFINITIONS

2. In this by-law,

“Band” or “First Nation” means the Whitecap Dakota First Nation, being a Band within the meaning of subsection 2(1) of the *Indian Act*, R.S.C. 1985, c.I-5;

“business” means a calling, trade, occupation, employment or profession, vocation, commercial activity, or an enterprise which habitually, occupies or engages the regular time, attention, labour and effort, of the licensee or person(s) for purposes of gain, benefit, advantage, livelihood or profit, or, in which the licensee or person(s) show(s) willingness to invest time and capital on future outcome. For the purpose of this by-law, “business”, includes a business operating out of a residence;

“calling” means a business or profession as defined in this by-law;

“Chief” means the duly elected Chief of the Whitecap Dakota First Nation;

“Council” means the duly elected Chief and Councillors of the Whitecap Dakota First Nation;

“Councillor(s)” means the duly elected Councillor(s) of the Whitecap Dakota First Nation;

“license” means a license issued under this by-law;

“licensee” means a person to whom a business license is issued under this by-law;

“License Inspector” means a person(s) appointed under section 10 of this by-law;

“occupation” means a business or profession as defined in this by-law;

“person” includes not only an individual, but also a partnership, syndicate, association, corporation or the agent or trustee of a person;

“profession” means a vocation, occupation or calling requiring special, usually advanced, education and skill, and as defined in this by-law;

“Reserve” means the Indian Reserve set apart for the use and benefit of the Whitecap Dakota First Nation and any subsequent additions made thereto;

“trade” means a business as defined in this by-law.

REQUIREMENTS FOR LICENSE

3.(1) Every person conducting or carrying on a business on the Reserve must hold a valid license issued under this by-law.

(2) Any person carrying on more than one business on the Reserve must obtain a separate license for each business, and where a business is conducted in or from more than one premise, the business conducted in or from each premise will be deemed a separate and distinct business and will require a separate license.

(3) Every license granted under this by-law is valid and permits the licensee to carry on the business in a lawful manner.

(4) The licensee or the person in charge or control of the premises where the business is conducted must at all times keep the license prominently displayed in an area of the premises to which the public has access or in an area designated by the First Nation.

(5) The licensee must notify the First Nation of any change in:

(a) the mailing or business address;

(b) the type of business;

(c) the area of the premises; and

(d) any substantial physical alteration to the premises in which the business is conducted.

LICENSE APPLICATION

4.(1) Every person who wishes to conduct a business on the Reserve must complete a Business License Application (Schedule 1) and submit it to the First Nation for its consideration.

(2) Every person applying for a license under this by-law to operate a business that is governed or requires registration by any federal statute, or self-regulating professional body, must supply proof of his or her qualifications and

of the qualifications of the employees to carry on such a business, and attach it to Schedule 1.

(3) Where the applicant is a corporation or a partnership, proof of incorporation or partnership must be attached to Schedule 1.

(4) In the event of a transfer of the business for which a license has been issued, the First Nation will permit the transfer of the license from one premise to another, provided:

- (a) the licensee has completed a Business License Application (Schedule 1);
- (b) the licensee has paid the fee under subsection 6(2) of this by-law; and
- (c) the proposed business premises comply with the terms of this by-law.

(5) In the event of a sale of the business for which a license has been issued, the First Nation will permit an assignment of the license to the purchaser of the business, provided:

- (a) the proposed assignee has completed a Business License Application (Schedule 1);
- (b) the proposed assignee has paid the fee under subsection 6(3) of this by-law; and
- (c) the proposed assignee meets the provisions of this by-law to carry on the business for which the license was issued.

LICENSES

5.(1) A license is granted for a one (1) year period commencing January 1 and expiring December 31 in each calendar year. Licenses must be renewed by completing a Business License Application (Schedule 1) by December 31 of each calendar year or the license will have expired and be suspended. Licenses may be renewed, and reinstated from suspension for non-timely renewal in accordance with subsections 6(1) and 6(6) of this by-law.

(2) A license will specify the time period, type and location of the business the licensee is permitted to conduct.

(3) Upon the closing of the business, the licensee will surrender the license to the First Nation.

FEES

6.(1) The fee payable for a Business License, including license renewal, is One Hundred Dollars (\$100.00) per calendar year.

(2) The fee payable for filing a Business License Application in Schedule 1 for the transfer of a Business License, pursuant to subsection 4(4) of this by-law, is Fifty Dollars (\$50.00).

(3) The fee payable for filing a Business License Application in Schedule 1 for the assignment of a Business License, pursuant to subsection 4(5) of this by-law, is Fifty Dollars (\$50.00).

(4) The fee payable for filing a Request for Review Hearing in Schedule 3, pursuant to section 9 of this by-law is Fifty Dollars (\$50.00) plus the applicable annual, renewal, transfer or assignment fee.

(5) Where a licensee has not renewed the license on or before the expiry date as set out in subsections 5(1) of this by-law, the license will be suspended and the licensee has fifteen (15) days after the date of expiry to renew the license and have the license reinstated by completing the application in Schedule 1 and will pay the license fee set out in subsection 6(1) of this by-law and an added fee of Fifty Dollars (\$50.00).

(6) Where a suspended licensee has not renewed the license within the fifteen (15) days after the expiry date as set out in subsection 6(5) of this by-law, the suspended licensee has another seventy-five (75) days to renew the license and have the license reinstated by completing the application in Schedule 1 and will pay the license fee set out in subsection 6(1) of this by-law and an added fee of One Hundred Dollars (\$100.00). The license will be revoked if not renewed at the end of this time.

(7) The fees prescribed in this by-law will be reduced by one-half where a license is issued after July 31 in the calendar year.

(8) Business License fees are subject to GST where applicable.

REFUND

7. No license fee paid pursuant to this by-law will be refunded.

ISSUANCE OF LICENSE

8.(1) Upon a business license applicant meeting the provisions for license issuance under subsection 8(2) of this by-law, a business license will be issued to the applicant.

(2) The First Nation will issue a license within fifteen (15) business days of receiving the license application by delivering or mailing the license to the applicant at the address shown in the license application provided:

- (a) the application complies with this by-law;
- (b) the First Nation is satisfied that the applicant's business complies with all provisions of any other First Nation by-law(s);

- (c) the applicant has disclosed all required information in the application form and the First Nation is satisfied under subsections 11(1)(c) and 11(1)(d) of this by-law;
 - (d) the applicant has not, within the preceding three (3) years, been convicted of an offence under the *Criminal Code of Canada* relating to the conduct of a business for which the applicant has not been pardoned;
 - (e) the applicant's business would not be detrimental to the health, welfare, safety and environment of the inhabitants on the Reserve;
 - (f) the First Nation's investigations do not disclose any reason to believe that the carrying on of the said business may result in a breach of the law, or may be in any way adverse to the public interest;
 - (g) the required fee for the license has been paid; and
 - (h) the business and the premises occupied by the business complies with all zoning and Development Standards of the First Nation.
- (3) Every license granted pursuant to this by-law will be in duplicate; one copy will be issued to the licensee and the other copy retained by the First Nation.
- (4) If the applicant or licensee fails to comply with or the First Nation is not satisfied with information received from the applicant or licensee under subsection 8(1) of this by-law, the First Nation will serve the applicant a Notice of Business License Refusal (Schedule 2). The notice will be served personally or by registered mail to the applicant at the address shown on the Business License Application.

APPEAL

9.(1) Within thirty (30) days of being served of the notice under subsection 8.(4) of this by-law, the applicant or licensee may apply for a review by Council by completing and filing a Request for Review Hearing (Schedule 3), and paying the fee as referred to in subsection 6(4) of this by-law, and submitting these to the First Nation.

(2) The First Nation, upon receipt of Schedule 3 and the fee referred to in subsection 6(4) of this by-law, will forthwith transmit to the applicant:

- (a) a copy of the original license application as completed by the applicant and copies of any supporting documentation accompanying the license application;
 - (b) a copy of the applicant's completed Schedule 3; and
 - (c) a copy of the First Nation's refusal and reasons for refusal.
- (3) Council will determine the time and date of the review hearing, which will be at least fifteen (15) days hence but no more than forty-five (45) days and will

forthwith serve notice of the decision in Schedule 4 on the applicant by personal service or by registered mail at the address shown in the license application. Council will hold the review hearing at the time and date set in Schedule 4. The applicant shall be given at least seven (7) days notice of the hearing.

(4) The applicant may be represented at the review hearing by counsel and the applicant or counsel may adduce evidence, submit argument in support of the application for license, answer any objections that may arise and examine or cross-examine witnesses.

(5) At the review hearing, the First Nation, or its agent, is entitled to submit arguments in reply to evidence and argument presented by or on behalf of the applicant.

(6) At the review hearing, the onus will be upon the applicant to show just cause why the license applied for should be granted.

(7) Council will notify the applicant of its decision within seven (7) days of the date of the completion of the review hearing along with notification that the applicant has a further right of appeal to a court of competent jurisdiction, by serving a copy of the decision personally or by registered mail to the applicant at the address shown in the applicant's license application.

(8) If the applicant agrees at the review hearing to accept conditions upon the license, Council may render a decision granting the applicant the license applied for upon such conditions as it considers fair and appropriate and authorized by law.

(9) All review hearings will be held in camera. The decision resulting from the review hearing will be made public forthwith, and any minutes of the review hearing will be available to the public within fifteen (15) days of the decision.

(10) If Council renders a decision granting the applicant the license applied for, the license will be issued upon the applicant complying with this by-law.

LICENSE INSPECTOR

10. Council will appoint, by band council resolution, a License Inspector or other such officers as may be necessary to receive business license applications, appeals, issue licenses and carry out the licensing administrative functions under this by-law, including enforcement.

DUTIES OF THE LICENSE INSPECTOR

11.(1) The License Inspector will:

(a) receive and process all applications, appeals, renewals, transfers and assignments of licenses to be issued under this by-law;

- (b) maintain a record of all applications and fees for license and retain on file a copy of all licenses issued, together with their particulars;
- (c) ascertain, as far as reasonably practicable, that all information furnished by the applicant in connection with an application for a license is accurate;
- (d) make all investigations required by subsection 8(2) of this by-law or by the First Nation, relative to an application;
- (e) in response to receipt of a written complaint, or at least once a year, with the consent of the licensee (such consent not to be unreasonably withheld) make inquiries and inspect premises to determine whether every holder of a license issued under this by-law complies with the license issued and the by-laws, Zoning and Development Standards of the First Nation and no licensee shall obstruct or hinder the making or completing of the inspection.

REVOCATION OR SUSPENSION OF LICENSE

12.(1) Council will, by band council resolution, and after giving notice in Schedule 5 and holding a hearing:

- (a) suspend for a period not exceeding ninety (90) days; or
- (b) revoke, any license issued under this by-law, where it has come to the attention that the licensee:
 - (i) has failed to comply with this by-law;
 - (ii) is carrying on a business that fails to comply with all provisions in any other by-laws of the First Nation;
 - (iii) within the preceding 3 (three) years of license issuance and since license issuance, has been convicted of an offence under the *Criminal Code of Canada*, relating to the conduct of a business whether on or off the Reserve, for which the licensee has not been pardoned;
 - (iv) has conducted the business in a manner this is detrimental to health, welfare, safety and environment of the inhabitants on the Reserve;
 - (v) is convicted of any offence under any statute of the province in respect of the licensed business or with respect to the premises named in the license; or
 - (vi) is carrying on a business, the purpose of which is to engage in or permit, allow, facilitate, encourage or assist others to engage in, any activity which violates the *Criminal Code of Canada*.

(2) Council will give the licensee at least seven (7) days notice of the hearing referred to in subsection 12(1) of this by-law in Schedule 5 and the First Nation will serve Schedule 5 personally or by registered mail to the licensee at the address

shown in the license application, but if a licensee who by reasonable efforts of the Council cannot be found and has not come forward then the notice will be considered to be duly served and an *ex parte* decision will be issued against the licensee.

(3) Subsections 9(4), 9(7) and 9(8) of this by-law also apply to the hearing referred to in subsection 12(1) of this by-law.

(4) The First Nation will post the notice of suspension or revocation of a license upon the premises for which the license was issued and the notice must not be removed until the license is reinstated or the licensee ceases to occupy the premises, or a new business other than the one carried on by the former licensee is licensed on the premises.

CONFLICT OF INTEREST

13. The Chief and each Councillor must declare any potential conflict of interest, in accordance with the First Nation’s conflict of interest guidelines, and withdraw from any decisions where a conflict of interest may arise.

PENALTY

14. Every person who contravenes subsection 3(1) of this by-law is guilty of an offense and on summary conviction is liable to a fine not exceeding One Thousand Dollars (\$1,000.00).

ENFORCEMENT

15.(1) For the purpose of ensuring compliance with this by-law, the First Nation, or any person appointed by the First Nation in section 10, may, at any reasonable time, enter and inspect any business.

(2) The First Nation may charge a licensee, whether the license is expired, revoked or suspended, with all reasonable costs which are incurred in the collection of all fees, fines, interest, penalties or other costs imposed by this by-law.

THIS *BUSINESS LICENSING BY-LAW NO. 2005-01* IS HEREBY ENACTED at a duly convened meeting of the Council of the Whitecap Dakota First Nation this [21st] day of [April] , 2005.

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

[Darcy Bear]

Chief Darcy Bear

[Frank Royal]

Councillor Frank Royal

[Dwayne Eagle]

Councillor Dwayne Eagle

SCHEDULE 1
BUSINESS LICENSE APPLICATION

Date: _____

1. Applicant's Name: _____
2. Applicant's Date of Birth: _____
3. Applicant's Address: _____
(residence)
4. Name of Company proposed as Licensee: _____
5. Mailing Address: _____
(partnership/corporation if different)
6. Phone Number: residence: _____ office: _____
7. Fax Number: residence: _____ office: _____
8. Name of Business to be licensed: _____
9. Address of Business to be licensed: _____
10. Name of Individual in charge at this location: _____
11. Title of Individual in charge: _____
12. Type of Business: _____
13. Have you previously had a business license from this First Nation?
Yes ____ No ____
14. Are you presently registered with the federal government or a self-regulating professional body with respect to the conduct of your business?
Yes ____ No ____
(If yes, applicant must provide proof and attach details).
15. Are you bonded with a bonding agency with respect to the conduct of your business? Yes ____ No ____
(If yes, applicant must provide proof and attach details).
16. Is this business incorporated? Yes ____ No ____ Federal ____ Provincial ____
(If yes, applicant must provide proof and attach details).
17. Is the business administered by a partnership? Yes ____ No ____
(If yes, applicant must provide proof and attach details).
18. Have you, within the previous three (3) years, been convicted of an offense under the *Criminal Code of Canada* for which you have not been pardoned?
Yes ____ No ____

SCHEDULE 2
NOTICE OF BUSINESS LICENSE REFUSAL

TO: _____
(Name of Applicant)
ADDRESS: _____
(Address of Applicant)
RE: _____
(Name of Business)

TAKE NOTICE that pursuant to the *Business Licensing By-law No. 2005-01* of the Whitecap Dakota First Nation, your application to (receive, renew, transfer or assign) a BUSINESS LICENSE is refused.

AND TAKE NOTICE that you have thirty (30) days from the date of this NOTICE within which you may apply for a review by Council by completing and filing Schedule 4 of the said By-law and paying the fee pursuant to this By-law with the First Nation.

AND FURTHER TAKE NOTICE that if you file a request for a review hearing, you will be notified of the time and place to attend.

REASON(S) FOR REFUSAL

(Date)

License Inspector
Whitecap Dakota First Nation

SCHEDULE 3
REQUEST FOR A REVIEW HEARING

TO: The Council of the Whitecap Dakota First Nation

PURSUANT to the *Business Licensing By-law No. 2005-01* of the Whitecap Dakota First Nation, I hereby appeal the decision as outlined on the NOTICE OF LICENSE REFUSAL, dated the _____ day of _____, 20____ and signed by the License Inspector to refuse to (receive, renew, transfer or assign) a BUSINESS LICENSE for the following business located at

(Name of business and location)

on the following grounds:

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

Printed name of appellant

Appellant's signature

Address to which all notices to appellant are to be sent

SCHEDULE 4
NOTICE OF REVIEW HEARING

TO: _____
(Name of Applicant)

ADDRESS: _____

PURSUANT to the *Business Licensing By-law No. 2005-01* of the Whitecap Dakota First Nation, Council will hear your Request for Review Hearing dated the _____ day of _____, 20____ relating to the above-noted business.

AND TAKE NOTICE that this Review Hearing will be held at the hour of _____ (a.m./p.m.) on the _____ day of _____, 20____ at the following location:

AND TAKE FURTHER NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

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

License Inspector
Whitecap Dakota First Nation

SCHEDULE 5
NOTICE OF HEARING

TO: _____
(Name of Licensee)

ADDRESS: _____

RE: _____ License Suspension for: _____
(Name of business)

_____ License Revocation for: _____
(Name of business)

PURSUANT TO THE *Business Licensing By-law No. 2005-01* of the Whitecap Dakota First Nation, Council will be holding a hearing relating to the above-noted business regarding:

_____ (1) why your business license should not be suspended for a period not exceeding ninety days; or

_____ (2) why your business license should not be revoked.

AND TAKE NOTICE that this hearing will be held at the hour of _____ (a.m./p.m.) on the _____ day of _____, 20____ at the following location:

AND FURTHER TAKE NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

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

License Inspector
Whitecap Dakota First Nation

SCHEDULE 6

Whitecap Dakota First Nation

BUSINESS LICENSE

(Name of Licensee) is hereby authorized to conduct a business, calling, trade or occupation in the following commercial activity on the Whitecap Dakota First Nation for the period commencing on (Date) and expiring on (Date):

(Name of Business)

License Inspector
Whitecap Dakota First Nation

Signature of Licensee or Authorized Agent

(Date)

(Date)

**WHITECAP DAKOTA FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW
BY-LAW NO. 2005-02**

[Effective September 12, 2005]

Being a By-law To Repeal and Replace the *Whitecap Dakota/Sioux First Nation
Property Assessment and Taxation By-law* enacted July 23, 2001

CONTENTS

	Short Title	433
Part I	Interpretation.....	433
Part II	Administration	435
Part III	Application of By-law	435
Part IV	Liability to Taxation.....	436
Part V	Levy of Tax	436
Part VI	Information for Assessment Roll	437
Part VII	Assessed Value.....	437
Part VIII	The Assessment Roll.....	438
Part IX	Amendments to Assessment Roll	439
Part X	Appeals	441
Part XI	Tax Notice.....	446
Part XII	Due Date and Interest	446
Part XIII	Receipts and Certificates.....	447
Part XIV	Application of Reserves.....	447
Part XV	Collection and Enforcement	448
	Proof of Debt	448
	Special Lien and Priority of Claim	449
	Demand for Payment and Notice of Enforcement Proceedings.....	449
	Distress: Seizure of Goods.....	450
	Distress: Sale of Goods Seized by Distress	450
	Sale of Improvements and/or Proprietary Interest.....	451
	Cancellation of Interest in Land Held by Taxpayer.....	452
	Forfeiture of Property	453
	Absconding Taxpayer	454
	Discontinuance of Services.....	454

Part XVI	Service and Local Improvement Charges	455
Part XVII	General and Miscellaneous	457
Part XVIII	Repeal	458
SCHEDULES		
Schedule I	Request for Information	459
Schedule II	Classes of Property.....	460
Schedule III	Notice of Assessment	463
Schedule IV	Appeal to Assessment Review Committee	464
Schedule V	Notice of Hearing	465
Schedule VI	Request for Attendance	466
Schedule VII	Tax Notice	467
Schedule VIII	Costs Payable by a Taxpayer Arising from Enforcement Proceedings	468
Schedule IX	Certification of Debt Owning by the Taxpayer	469
Schedule X	Demand for Payment and Notice of Enforcement Proceedings	470
Schedule XI	Notice of Distress	471
Schedule XII	Notice of Sale of Goods Seized by Distress	472
Schedule XIII	Notice of Sale of Improvements and Disposition of Interest in Land	473
Schedule XIV	Notice of Sale of Improvements and Disposition of Interest in Land Seized by Distress.....	474
Schedule XV	Certification of Sale and Disposition of Interest on Reserve.....	475
Schedule XVI	Notice of Cancellation of Interest in Land.....	476
Schedule XVII	Certification of Cancellation of Interest in Land.....	477
Schedule XVIII	Notice of Forfeiture.....	478
Schedule XIX	Certification of Forfeiture	479
Schedule XX	Notice of Discontinuance of Services.....	480
Schedule XXI	Notice of Hearing.....	481

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

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

SHORT TITLE

1. This by-law may be cited as the *Property Assessment and Taxation By-law No. 2005-02*.

PART I INTERPRETATION

2.(1) In this by-law,

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

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

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

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

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

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

“Band or First Nation” means the Whitecap Dakota First Nation being a Band within subsection 2(1) of the Act;

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

“Chief” means the duly elected Chief of the Whitecap Dakota First Nation;

“Chief and Council”, or “Council” means the duly elected Chief and Councillors of the Whitecap Dakota First Nation;

“Councillor(s)” means the duly elected Councillor(s) of the Whitecap Dakota First Nation;

“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 or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land,
- (b) any item of immovable machinery and equipment which is prescribed assessable by band council resolution, or
- (c) 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;

“land registers” means the Whitecap Dakota Land Register maintained by the Whitecap Dakota First Nation and the First Nations Land Registry maintained by the Department of Indian Affairs and Northern Development;

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

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

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

- (a) is used or designed for use as a dwelling or sleeping place,
- (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 equipment to travel on a public highway,
- (c) is a business office or premises, and
- (d) is accommodation for any other purpose;

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

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

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

“Registrar” means the person responsible for maintaining the Whitecap Dakota Land Register;

“Reserve” means the Indian Reserve(s) set apart for the use and benefit of the Whitecap Dakota First Nation and any subsequent additions made thereto;

“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 Part V 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 Part II of this by-law 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 58;

“taxation authority” means the Whitecap Dakota First Nation as represented by its Chief and Council;

“trustee” means an executor, administrator, guardian, committee, receiver, or any person having or taking upon him or herself the lawful possession of the 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.(2) The preamble forms part of this by-law.

PART II

ADMINISTRATION

3.(1) Council will appoint by band council resolution, a Tax Administrator for a specified or indefinite term to administer this by-law.

(2) The Tax Administrator is responsible for the collection of taxes and the 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. All interests in land are subject to taxation except for Band-owned buildings, so long as they are used for Band government administration and program services delivery.

7. Notwithstanding section 6, all interests in land are liable to service and local improvement charges under Part XVI to 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 September 1 in each calendar year or as soon thereafter as practicable, Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this by-law. Taxes levied under this by-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this by-law.

(2) Council may, under this by-law, make available a discount on taxes payable for payment before December 31.

(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 (\$1,000.00) dollars of assessed value of the land and improvements.

12. Taxes levied in the taxation notice mailed under section 42 are due and payable on December 31 of the year in which they are levied.

**PART VI
INFORMATION FOR ASSESSMENT ROLL**

13.(1) Every person liable for tax shall, within 15 days from the date of a 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 13(1) within 15 days from the date of the request, 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 14(1) shall be for the purpose of classifying and valuing particular interests in land in the assessment area.

15. For the purpose of determining the actual value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

16. The actual value of the interest in land for an assessment roll is to be determined as if on the valuation date:

- (a) an interest in land and all other properties were in the physical condition that they are in on October 31 following the valuation date; and
- (b) the permitted use of the property and all other interests in lands were the same as on October 31 following the valuation date.

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

(2) Except as otherwise provided in this by-law, for the purposes of assessing interests in land the assessor shall use the practices and regulations established under the Saskatchewan Assessment Management Agency as amended from time to time.

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

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

- (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 18(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 18(3).

PART VIII

THE ASSESSMENT ROLL

19.(1) No later than May 31 of the taxation year, and May 31 every year thereafter the assessor shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person or entity 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 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 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 Whitecap Dakota First Nation Band Office by any person during regular business hours.

24. The Tax Administrator shall no later than June 30 of the taxation year, and June 30 of each year thereafter mail a notice of assessments 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 affect the necessary changes but subject to section 28, shall not make any amendments after October 31 of the current taxation year.

27. Where the assessment roll is amended, the assessor shall, as soon as practical after adoption of the amended assessment roll by band council resolution, mail a notice in the form set out in Schedule III or a form approved by Chief and Council in respect of the amended assessment to each person affected.

28. Where there has been an under-assessment resulting from:

- (a) a person's or entity's failure to disclose information required under this by-law with respect to an interest in land, or
- (b) a person's or entity'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 (5) per cent per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the Tax Administrator.

PART X
APPEALS

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

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

(2) Chief and Council shall maintain a list of substitute members of the Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable or unwilling to act, Chief and Council shall appoint the first person on the list of substitute members of the Assessment Review Committee to act for the period for which the member of the Assessment Review member is unavailable. If for any reason the first person on the list of substitute members is disqualified, unable or unwilling to act, Chief and Council shall appoint the next person on the list until a substitute member of the Assessment Review Committee is able to act.

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

(4) Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Assessment Review Committee at a rate of \$150.00 per day for time spent on activities related to the Assessment Review Committee.

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

- (a) is convicted of an offense under the *Criminal Code of Canada*;
- (b) fails to attend three (3) consecutive appeal hearings; or
- (c) fails to perform any of his or her duties under this by-law in good faith and in accordance with the terms of this by-law.

33.(1) A person whose name appears in the assessment roll may appeal to the Assessment Review Committee in respect of:

- (a) the liability to assessment;
- (b) the assessed value;
- (c) the assessment classification; or
- (d) any alleged error or omission.

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

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

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

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

34.(1) The Assessment Review Committee shall:

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council on assessments, assessment classifications and assessment rolls which the Committee deems necessary;
- (c) select a Chairperson who shall supervise and direct the work of the Committee;
- (d) give the appellants, the assessor and the Tax Administrator at least thirty (30) days written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its proceedings in order to fairly and adequately determine any appeal; and
- (g) where an appeal related to an interest in land of which a person other than the appellant is the holder, give that person at least ten (10) days written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

(2) In performing their duties under this by-law, the members of the Assessment Review Committee shall:

(a) ensure that assessments and assessment rolls are equitable and fairly represent the assessed values provided for in this by-law;

(b) act impartially, fairly and reasonably, to the best of their skill and ability.

(3) The Chairperson of the Assessment Review Committee shall:

(a) supervise and direct the work of the Committee; and

(b) preside at sittings of the Committee.

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

(5) The Secretary of the Assessment Review Committee shall:

(a) have the custody and care of all records, regulations, documents and orders made by or pertaining to the Committee; and

(b) relating to his or her office, follow the direction of the Chairperson or the Committee.

35.(1) The assessor, or his or her designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor thirty (30) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

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

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

(2) Where a quorum of the members of an Assessment Review Committee is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

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

(4) Chief and Council by band council resolution, may establish procedures for the conduct of the proceeding of the Assessment Review Committee at the hearing.

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) has financial dealing with the Band or Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

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

- (a) commence no later than ninety (90) days after the final date for submission of the Notice of Appeal referred to in section 33; and
- (b) be completed within ninety (90) days of their commencement as set out in subsection 38(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 39(2) a party requests that a Notice be served by a member of the Committee:

- (a) the Chairperson of the Committee shall sign and issue the Notice and the party shall serve it on the witness at least two (2) days before the appeal;
- (b) the Notice shall be in the form attached as Schedule VI.

(4) The party requesting the attendance of a witness shall pay all 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 an appeal from an assessment notice on the same day or may adjourn from time to time until all appeals have been heard and determined.

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

(3) The Assessment Review Committee may, after hearing an appeal, postpone consideration thereof and the appellant shall, if required by the Committee, produce all relevant books, papers, documents, and answer all proper questions and give all necessary information affecting the interest in land or the matter under consideration.

(4) The Assessment Review Committee may order that the costs of a proceeding before the Committee be paid by or apportioned between the persons affected by the appeal provided that such costs do not exceed ten per cent (10%) of the amount of the taxes payable concerning the interest in land which is the subject of the appeal, as finally determined by the Assessment Review Committee.

(5) In any appeal proceedings, the onus of proof is on the person bringing the appeal to establish that the assessed value of the interest in land should be different from the value determined by the assessor.

41.(1) Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection 41(2), the Assessment Review Committee shall submit to Council its decision on each appeal, including the vote of each member of the Committee, either in favor 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 41(1).

(4) Not later than fourteen (14) days from the receipt of the instructions pursuant to subsection 41(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 41(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 41(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 41(3).

(8) Forthwith upon receiving an amended assessment roll under subsection 41(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 41(3) and 41(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 42(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 of 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 it is shown that a person liable to 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.

45. 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 section 48, taxes levied in a tax notice mailed under section 42 are due and payable as of December 31 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 46(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 XV.

47. Any person who has registered a security interest against the taxpayer's interest in land in the land registers may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

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 by the close of business on December 31 of the year the taxes are first levied, the unpaid portion shall accrue interest at six (6) per cent 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 part payment is received, the payment shall be applied firstly to accrued interest and then arrears, and any balance shall be applied to current taxes.

PART XIII

RECEIPTS AND CERTIFICATES

51. 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.

52. 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 XIV

APPLICATION OF RESERVES

53.(1) All moneys raised under this by-law may be placed in a separate account.

- (2) Moneys raised shall include:
- (a) taxes;
 - (b) grants-in-lieu of taxes;
 - (c) interest; and
 - (d) amounts collected on account of costs.

54.(1) Council is authorized to pledge monies raised through this by-law as security for debt incurred for the provision of services as outlined in subsection 54.(2).

(2) The following expenditures of funds raised under this by-law are hereby authorized:

- (a) refunds of overpayment and interest;
- (b) all expenses of preparation and administration of this by-law;
- (c) remuneration of the assessor and the Tax Administrator;
- (d) all legal costs and other expenses of enforcement of this by-law;
- (e) all expenses related to the provision of services to the taxpayer;
- (f) all costs related to the retirement of debt associated with the provision of services;
- (g) all reserves established for capital replacement associated with the provision of services;
- (h) all expenses related to community investment / development; and
- (i) all levies and taxes paid to other governments.

PART XV

COLLECTION AND ENFORCEMENT

Proof of Debt

55. The taxation authority may charge the person named in an assessment roll with all reasonable costs incurred in the collection of taxes or other costs imposed by this by-law. Such costs shall be in accordance with Schedule VIII to this by-law.

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

(2) Tax, or a portion thereof, due and payable under this by-law that has not been paid may be certified by the Tax Administrator, who shall attach a copy of that

part of the assessment roll that refers to the taxes payable. Such certification shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

Special Lien and Priority of Claim

57.(1) Taxes due and payable are a special lien and encumbrance of the interest in land.

(2) The special lien and encumbrance referred to in subsection 57(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 in the land registers and the person to whom the taxes were originally levied are jointly and severally liable for the lien.

(4) The Tax Administrator may register in the land registers, a certificate issued under subsection 56(2) on or after January 2 following the year in which the taxes are imposed.

(5) Pursuant to subsection 57(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person.

(6) When all taxes levied against the interest in land have been paid, the Tax Administrator shall certify that the special lien and encumbrance against the interest in land has been discharged, and shall register such certification in the land registers. 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

58.(1)(a) Except for tax proceedings postponed pursuant to subsection 58.(2)(a), 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.

(b) Within thirty (30) days of completion of the list pursuant to subsection 58(1)(a), the Tax Administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to every person named on the list, and to every tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

(c) 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.

(d) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to subsection 58(1)(b), the Tax Administrator shall request authorization from Council to commence enforcement proceedings against the tax debtors. Council may direct the Tax Administrator to commence enforcement proceedings.

(2) Council may upon application by the tax debtor:

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

(b) reduce or rebate the taxes where Council determines that full payment would result in undue hardship to the tax debtor.

Distress: Seizure of Goods

59.(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 subsection 58(1)(b) or the period specified by Council pursuant to subsection 58(2)(a) has expired.

(2) The Tax Administrator shall serve a Notice of Distress on the tax debtor 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 which are seized. The seized goods shall then be in the possession of the Band, as represented by the Tax Administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection 59(3) which are located on Reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such goods shall be seized by a bailiff, sheriff, assignee, liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Council.

Distress: Sale of Goods Seized by Distress

60.(1) If the Tax Administrator seizes by distress the tax debtor's goods pursuant to subsection 59(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction with sixty (60) days after the date of seizure challenging such seizure, the goods may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and the sale of such goods.

(2) If the outstanding taxes have not been paid in full sixty (60) days after a seizure by distress pursuant to section 59(3), the goods seized will be deemed to have been abandoned by the tax debtor and may be sold by public auction, the proceeds of which will be used for payment of the outstanding taxes.

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

(4) The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to subsection 60(3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by subsection 60(3).

(5) Any surplus resulting from the sale conducted pursuant to subsection 60(4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the tax debtor. In the event that the Tax Administrator is uncertain who is entitled to such surplus, the Tax Administrator shall pay such money into court by way of interpleader action.

(6) Goods of a tax debtor that would be exempt from seizure under a writ of execution issued by a superior court of the province in which the seizure is made are exempt from seizure under this section.

Sale of Improvements and/or Proprietary Interest

61.(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 subsection 58(1)(b) or the period specified by Council pursuant to subsection 58(2)(a) has expired, Council may authorize the Tax Administrator to proceed by way of sale of improvements and/or proprietary interest. The Tax Administrator shall serve the tax debtor a Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII.

(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 58(2)(a), 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 and/or dispose of the interest of the tax debtor on the Reserve by public auction, or pursuant to subsection 61(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 Seized By Distress in the form of Schedule XIV 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 61(4), unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the manner provided by subsection 61(4).

(6) With prior approval of Council, the Tax Administrator may at any sale and disposition conducted pursuant to subsection 61(2) or 61(3), set an upset price equal to the outstanding taxes and the 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 61(6), and there is no bid at the sale and disposition conducted pursuant to subsection 61(2) or 61(3) 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) The disposition of the interest conducted pursuant to subsection 61(2) or 61(3) shall be considered final and with Council's consent, the purchaser shall obtain title to the interest in land. The Tax Administrator shall certify the transfer in the form provided in Schedule XV.

(9) Upon the filing of the certificate provided by subsection 61(8), the purchaser shall be substituted for the tax debtor as the holder of the interest in land, and in addition to any other obligation, shall be liable for all future taxes assessed against that interest.

(10) Upon the filing of the certificate provided by subsection 61(8), any surplus resulting from the sale and disposition conducted pursuant to subsection 61(2) or 61(3), after deducting all outstanding taxes of the tax debtor, including reasonable costs and charges arising from the sale and disposition, shall be returned to the tax debtor. In the event that the Tax Administrator is uncertain who is entitled to such surplus the Tax Administrator shall pay such money into court by way of interpleader action.

(11) Upon the filing of the certificate provided by subsection 61(8), 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.

(12) If, pursuant to subsections 61(7) and 61(8), 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 61(6).

Cancellation of Interest in Land Held by Taxpayer

62.(1) If the taxes or any part thereof are unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant

to section 58(1)(b) or the period specified by Council pursuant to subsection 58(2)(a) has expired, Council may authorize the Tax Administrator to proceed by way of cancellation of the interest. The Tax Administrator shall serve a Notice of Cancellation of the tax debtor's interest in land in the form of Schedule XVI.

(2) The Tax Administrator shall mail a copy of the notice referred to in subsection 62(1) to every place where the interest is registered.

(3) Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six (6) months after the specified period if enforcement proceedings are postponed under subsection 58(2)(a), Council may direct the Tax Administrator to cancel the lease, license or permit to occupy the interest in land. The Tax Administrator shall certify the cancellation in the form provided in Schedule XVII to this by-law and shall register it in the land registers.

(4) Upon cancellation of the tax debtor's interest and with the consent of the Council, the taxation authority shall acquire the land free and clear of all encumbrances or charges.

Forfeiture of Property

63.(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 58, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections 63(2), 63(3), 63(4) and 63(5), be absolutely forfeited.

(2) The tax debtor's interest in land shall be forfeited under subsection 63(1) forty (40) days after the Tax Administrator serves a Notice of Forfeiture pursuant to subsection 63(4) in the form set out in Schedule XVIII 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 63(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 debtors has the right to prevent forfeiture by payment under this section; and

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

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

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

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

(7) With the consent of Council, the Tax Administrator shall certify, in the form set out in Schedule XIX to this by-law, that the interest in land held by the tax debtor has been forfeited and the Registrar shall record in the registers the document canceling the tax debtor's interest.

(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

64. 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 move his or her improvements on Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this by-law, the Tax Administrator shall apply to a court of competent jurisdiction for remedy, notwithstanding the fact that the time for payment of taxes has not yet expired.

Discontinuance of Services

65. 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 subsection 58(1)(b) or the period specified by Council pursuant to subsection 58(2)(a), Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtors or to the interest in land assessed pursuant to this by-law be discontinued. A Notice of Discontinuance of Services in the form of Schedule XVI shall be delivered to the tax debtor thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor may appear before Council to show cause as to

why the services should not be discontinued and Council shall determine whether or not it will discontinue such services.

PART XVI

SERVICE AND LOCAL IMPROVEMENT CHARGES

66.(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, land or other public place;
- (d) the suppression of dust on any highway, lane, or other public place;
- (e) the collection and disposal of garbage;
- (f) the collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding subsections 66(1)(a) to 66(1)(f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as Council may determine to be necessary or beneficial.

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

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

- (a) a uniform rate; or
- (b) rates for each class of property based on:
 - (i) the number of lineal feet along with the fronting or abutting lands;
 - (ii) the area determined by the fronting or abutting lands;
 - (iii) the number of dwelling-units or commercial or industrial occupancies on the lands served; or
 - (iv) the estimated or actual use or consumption of the service by occupants of the lands served.

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

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

- (a) publishing the notice prior to the meeting referred to in section 68 in a newspaper of general circulation on the Reserve, if any;
- (b) posting the notice in the band administration offices and in prominent locations on the Reserve; and
- (c) sending the notice by registered mail, in the form set out in Schedule XXI to affected holders or occupiers who are not resident on the reserve.

(2) It shall be sufficient notice under subsection 67(1)(c) if the address in the current assessment roll is used.

(3) The notice shall state:

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

68.(1) On the date and at the time and place set out in the notice referred to in section 67, Council shall sit and receive and hear representations.

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

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

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

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 XV.

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

PART XVII

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 proceedings 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.

PART XIII

REPEAL

80. The *Whitecap Dakota/Sioux First Nation Property Assessment and Taxation By-law* enacted on the 23rd day of July, 2001 is hereby repealed.

THIS *PROPERTY ASSESSMENT AND TAXATION BY- LAW NO. 2005-02* IS HEREBY ENACTED by the Chief and Council of the Whitecap Dakota First Nation at a duly convened meeting held on the [12th] day of [August], 2005.

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

[Darcy Bear]

Chief Darcy Bear

[Frank D. Royal]

Councillor Frank D. Royal

[Dwayne Eagle]

Councillor Dwayne Eagle

SCHEDULE I

(Section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

PURSUANT to section 13 of the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation and pursuant to the authority vested in me by Band Council Resolutions made the _____ day of _____, 20____, I hereby request that you furnish to me, in writing, within 15 days of the date of this Notice, 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.

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

Yours truly,

Assessor
Whitecap Dakota First Nation

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 residences; 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 center;
 - (b) a provincial mental health facility;
 - (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 outbuilding;
- (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

Class 2 – Utilities

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of:

- (a) transportation by railway;
- (b) transportation, transmission or distribution by pipeline;
- (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation;
- (d) generation, transmission and distribution of electricity; or
- (e) receiving, transmission and distribution of closed circuit television;

but does not include that part of land or improvements or both;

- (f) included in Classes 1, 4 or 8;
- (g) used as an office, retail sales outlet, administration building or purpose ancillary thereto; or
- (h) used for a purpose other than a purpose defined in paragraphs (a) to (e) of this class.

Class 3 – Unmanaged forest land

3. Class 3 property shall include only land meeting the definition of forest land which is not classified as managed forest land.

Class 4 – Major industry

4. Class 4 property shall include only:

- (a) land used in conjunction with the operation of industrial improvements; and
- (b) industrial improvements.

Class 5 – Light industry

5. Class 5 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as an ancillary to or in conjunction with such extraction, processing, manufacture or transportation, but does not include those lands or improvements, or both:

- (a) included in Class 2 or 4;
- (b) used principally as an outlet for the sale of finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form; and
- (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

Class 6 – Business and other

6. Class 6 property shall include all land and improvements not included in Classes 1 to 5 and 7 to 9.

Class 7 – Managed forest land

7. Class 7 property shall include only land meeting the definition of forest land which is classified as managed forest land.

Class 8 – Recreational property/non-profit organization

8.(1) Class 8 property shall include only:

- (a) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:
- (i) golf;
 - (ii) skiing;
 - (iii) tennis;
 - (iv) ball games of any kind;
 - (v) lawn bowling;
 - (vi) public swimming;
 - (vii) motorcar racing;
 - (viii) trap shooting;
 - (ix) archery;
 - (x) ice skating;
 - (xi) water slides;
 - (xii) museums;
 - (xiii) amusement parks;
 - (xiv) horse racing;
 - (xv) rifle shooting;
 - (xvi) pistol shooting;
 - (xvii) horseback riding;
 - (xviii) roller skating;
 - (xix) marinas;
 - (xx) parks and gardens open to the public;
- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least one hundred and fifty (150) days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for:
- (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization;
 - (ii) entertainment where there is an admission charge; or
 - (iii) the sale or consumption, or both, of alcoholic beverages.

SCHEDULE III

(Section 25)

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 *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation.

Name(s):

Address(es):

The assessed value of the _____ land:
(classification)

The assessed value of the _____ improvements:
(classification)

The assessed value of exempt land:

The assessed value of exempt improvements:

TOTAL ASSESSED VALUE: _____

TOTAL NET TAXABLE VALUE: _____

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

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

Tax Administrator
Whitecap Dakota First Nation

SCHEDULE IV

(Section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

To: Assessment Review Committee

c/o _____
(Chairperson, Assessment Review Committee)

PURSUANT to the provisions of the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation, I hereby appeal the assessment of the following interest in land:

(description of the business and location)

on the following grounds:

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

Printed name of appellant

Appellant's signature

Address to which all notices to appellant are to be sent

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 the 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
Whitecap Dakota First Nation

SCHEDULE VI
(Section 39)

REQUEST FOR ATTENDANCE

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

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

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

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

Chairperson
Assessment Review Committee
Whitecap Dakota First Nation

SCHEDULE VII

(Section 42)

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

PURSUANT to the provisions of the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation, 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 by December 31, _____ by cheque payable to the Whitecap Dakota First Nation. Payment may be delivered to the Tax Administrator at the Whitecap Dakota First Nation Band Office or be sent by mail to:

Tax Administrator
Whitecap Dakota First Nation
R.R.#5 Site 507 Box 28
Saskatoon, Sask.
S7K-3J8

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	\$	_____

Discount for early payment is:

August	_____	_____%
September	_____	_____%
October	_____	_____%
November	_____	_____%

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

Tax Administrator
Whitecap Dakota First Nation

SCHEDULE VIII

(Section 55)

COSTS PAYABLE BY A TAXPAYER ARISING FROM
ENFORCEMENT PROCEEDINGS

- | | | |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| 1. | For preparation of and serving any and all notices required by Part XV 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 interest 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 XV: | \$10.00 per certificate |
| 6. | For disbursements, including without limiting photocopying (\$.30 per page), advertising, storage fees, etc.: | Actual Costs |

SCHEDULE IX
(Subsection 56(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT to the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation, I _____ Tax Administrator of the Whitecap Dakota First Nation, certify that \$_____ is the amount of the outstanding taxes which is due and owing by _____ (Taxpayer) with respect to _____ (description of interest in land).

Attached hereto is a copy of that part of the assessment roll of the Whitecap Dakota First Nation that refers to the property taxes which are due and payable by _____ (Taxpayer) with respect to _____ (description of interest in land).

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

Tax Administrator
Whitecap Dakota First Nation

SCHEDULE X
(Section 58)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT
PROCEEDINGS

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

The payment date of December 31, 20____, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Whitecap Dakota First Nation HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes: \$ _____

Interest: \$ _____

Other costs: \$ _____

Total outstanding tax debt: \$ _____

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

The *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including personal property located on this property and procedures which may be used by the Tax Administrator are set out in the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation, a copy of which is available from the Tax Administrator upon request.

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

Tax Administrator
Whitecap Dakota First Nation

SCHEDULE XI

(Section 59)

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 59.(3) of the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation seizing by distress the property described as follows:

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

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the seven (7) days set out above, will result in a copy of this Notice being posted on the location on the Reserve where the property is located and will result in the seizure of such property, which will be held in the possession of the Tax Administrator, at your cost, such cost being added to the amount of the taxes outstanding, until the tax debt is paid.

AND FURTHER TAKE NOTICE THAT pursuant to section 60(1) of the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation, 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, before the date of sale.

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

Tax Administrator
Whitecap Dakota First Nation

SCHEDULE XII

(Section 60)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Whitecap Dakota First Nation will occur on _____, 20____ at _____o'clock at _____(location) on the Whitecap Dakota First Nation.

At the above-noted sale, the following goods, seized by distress pursuant to sections 59 and 60 of the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation 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
Whitecap Dakota First Nation

SCHEDULE XIII
(Subsection 61(1))

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF
INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(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 Whitecap Dakota First Nation holding a sale by public auction (or tender) of the improvements located on the above-noted property and a disposition by public auction (or tender) of the above-noted interest on the Whitecap Dakota First Nation. The Sale of Improvements and Disposition of Interest on the Whitecap Dakota First Nation 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 Whitecap Dakota First Nation.

AND TAKE NOTICE THAT upon the sale of the improvements and disposition of the interest being declared final, you will be required to immediately vacate the property, and any rights or interest which you held in the improvements and to the Reserve land will be transferred in full to the purchaser.

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

Tax Administrator
Whitecap Dakota First Nation

SCHEDULE XIV

(Section 61)

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF INTEREST IN LAND SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Whitecap Dakota First Nation will occur on _____, 20____ at _____ o'clock at _____ (location) on the Whitecap Dakota First Nation.

At the above-noted sale, the following improvements and interest in land on the Whitecap Dakota First Nation, seized by distress pursuant to sections 59 and 60 of the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation will be sold with the proceeds of such sale being used to pay the outstanding tax debt.

(general description of the improvements and interest)

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

Tax Administrator
Whitecap Dakota First Nation

SCHEDULE XV
(Subsection 61(8))

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON
RESERVE

RE: _____
(description of interest in land)

(description of improvements)

I, _____, Tax Administrator for the Whitecap Dakota First Nation, hereby certify that resulting from the failure of _____ to pay the outstanding tax debt on the above-noted interest on the 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 61 of the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation, the following person shall, pursuant to subsection 61(9) 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
Whitecap Dakota First Nation

SCHEDULE XVI
(Subsection 62(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

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

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

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

Tax Administrator
Whitecap Dakota First Nation

SCHEDULE XVII

(Section 62)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: _____

(description of interest in land)

I, _____, Tax Administrator for the Whitecap Dakota First Nation, hereby certify that the above-mentioned interest in land on the Whitecap Dakota First Nation has been cancelled or terminated pursuant to subsection 62(3) of the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation as a result of the failure of _____ to pay the outstanding tax debt.

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

Tax Administrator
Whitecap Dakota First Nation

SCHEDULE XVIII

(Section 63)

NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT taxes imposed by the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation for the above-noted interest in the years _____ have been outstanding for two (2) years and pursuant to subsection 63(1), the above-noted interest on the Reserve is now subject to forfeiture.

The amount of all taxes which are due and payable to the date of this notice is as follows:

(itemized statement of all taxes including interest, penalties, costs, etc.)

AND FURTHER TAKE NOTICE THAT unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Whitecap Dakota First Nation. Upon such forfeiture, your interest in land will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE THAT where any taxes remain unpaid on December 31 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
Whitecap Dakota First Nation

SCHEDULE XIX
(Subsection 63(7))

CERTIFICATION OF FORFEITURE

RE: _____
(description of interest in land)

I, _____, Tax Administrator for the Whitecap Dakota First Nation, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in land on the Whitecap Dakota First Nation such interest has been forfeited to the Whitecap Dakota First Nation pursuant to sections _____ and _____ of the *Property Assessment and Taxation By-law No. 2005-02* of the Whitecap Dakota First Nation.

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

Tax Administrator
Whitecap Dakota First Nation

SCHEDULE XX

(Section 65)

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT the taxes for the above-mentioned 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 Band 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 the _____ day of _____, 20____, at _____ o'clock, (within the 30 days set out above) at _____ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

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

Tax Administrator
Whitecap Dakota First Nation

SCHEDULE XXI
(Section 67(1)(c))
NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

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

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

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

Tax Administrator
Whitecap Dakota First Nation

SUBJECT INDEX OF BY-LAWS**2006 Vol. 10, No. 1**

(**Note to Readers:** Band by-laws are indexed under subject headings listed alphabetically under the relevant by-law making provision of the *Indian Act*, R.S.C. 1985, c.I-5)

INDIAN ACT, R.S.C. 1985, c.I-5**SECTION 83 – REAL PROPERTY TAXATION AND LICENSING****BUSINESS LICENSING****SASKATCHEWAN***Whitecap Dakota First Nation*

Business Licensing By-law No. 2005-01 416

EXEMPTION (Rates) see also RATES**BRITISH COLUMBIA***Skowkale First Nation*

Exemption By-law 1-2005 301

FINANCIAL ADMINISTRATION/MANAGEMENT**BRITISH COLUMBIA***Canoe Creek Indian Band*

Financial Administration By-law 20

PROPERTY ASSESSMENT AND TAXATION**BRITISH COLUMBIA***Chemainus First Nation*

Property Assessment and Taxation Amendment By-law 2005... 35

Kitsumkalum First Nations

Property Assessment and Taxation By-law 39

Metlakatla First Nation

Property Assessment and Taxation By-law 114

Osoyoos Indian Band

Assessment Amendment By-law 2005-1..... 189

Taxation Amendment By-law 2005-1..... 199

Popkum First Nation

Property Assessment By-law 209

Property Taxation By-law..... 247

Squiala First Nation

Property Assessment By-law 314

Property Taxation By-law..... 351

Westbank First Nation

Property Taxation Amendment By-law No. 05-TX-02 400

INDIAN ACT, R.S.C. 1985, c.I-5 (continued)

SECTION 83 – REAL PROPERTY TAXATION AND LICENSING (continued)

PROPERTY ASSESSMENT AND TAXATION (continued)

SASKATCHEWAN

Whitecap Dakota First Nation

Property Assessment and Taxation By-law No. 2005-02	431
-----------------------------------------------------------	-----

PROPERTY TAX EXPENDITURE

BRITISH COLUMBIA

Burns Lake Indian Band

Property Tax Expenditure By-law	14
---------------------------------------	----

Matsqui First Nation

Property Tax Expenditure By-law	106
---------------------------------------	-----

Musqueam Indian Band

Property Tax Expenditure By-law	170
---------------------------------------	-----

Nicomen Indian Band

Property Tax Expenditure By-law	182
---------------------------------------	-----

Osoyoos Indian Band

Taxation Expenditure By-law	202
-----------------------------------	-----

Shxwhá:y Village

Property Tax Expenditure By-law	280
---------------------------------------	-----

Skeetchestn Indian Band

Property Tax Expenditure By-law	292
---------------------------------------	-----

Sliammon First Nation

Property Tax Expenditure By-law	306
---------------------------------------	-----

St. Mary's Indian Band

Expenditure By-law	382
--------------------------	-----

Tl'azt'en Nation

2005 Expenditure By-law	391
-------------------------------	-----

RATES see also EXEMPTION (Rates)

ALBERTA

Alexander First Nation

2005 Tax Rates By-law	1
-----------------------------	---

Bigstone Cree First Nation

2005 Tax Rates By-law	2
-----------------------------	---

O'Chiese First Nation

2005 Tax Rates By-law	3
-----------------------------	---

BRITISH COLUMBIA

Adams Lake Indian Band

2005 Rates By-law	4
-------------------------	---

INDIAN ACT, R.S.C. 1985, c.I-5 (continued)**SECTION 83 – REAL PROPERTY TAXATION AND LICENSING** (continued)

RATES see also EXEMPTION (Rates) (continued)

BRITISH COLUMBIA (continued)

Ashcroft Indian Band

2005 Property Rates By-law..... 6

Bonaparte Indian Band

Annual Tax Rates By-law No. 17, 2005..... 8

Burns Lake Indian Band

2005 Rates By-law No. 2005-02..... 12

Chawathil First Nation

2005 Tax Rates By-law..... 31

Cheam First Nation

Rates By-law 2005-1..... 33

Chemainus First Nation

Rates By-law 2005..... 37

Leq'á:mel First Nation

Railway Right-of-Way Rates By-law No. 2005-2..... 92

Rates By-law No. 2005..... 95

Little Shuswap Indian Band

2005 Railway Right-of-Way Tax Rates By-law..... 97

Rates By-law 2005-T02..... 99

Lower Kootenay Indian Band

2005 Rates By-law..... 100

Lower Nicola Indian Band

Annual Tax Rates By-law for the Taxation Year 2005..... 102

Lower Similkameen Indian Band

Tax 2005 Rates By-law No. 1, 2005..... 104

Matsqui First Nation

Rates By-law No. 2005-02..... 112

Moricetown First Nation

2005 Rates By-law..... 166

Musqueam Indian Band

2005 Rates By-law No. 2005-01..... 168

Nadleh Whut'en Indian Band

2005 Rates By-law Amending By-law..... 178

Nicomien Indian Band

2005 Rates By-law..... 180

INDIAN ACT, R.S.C. 1985, c.I-5 (continued)**SECTION 83 – REAL PROPERTY TAXATION AND LICENSING** (continued)

RATES see also EXEMPTION (Rates) (continued)

BRITISH COLUMBIA (continued)

Osoyoos Indian Band

Tax Rates By-law No. 001, 2005..... 197

Seabird Island Indian Band

Rates By-law 2005-1 278

Siska Indian Band

2005 Rates By-law 286

Skawahlook First Nation

Tax Rates By-law 2005 288

Skeetchestn Indian Band

2005 Tax Rates By-law No. 10..... 290

Skowkale First Nation

2005 Rates By-law 299

Skuppah Indian Band

2005 Rates By-law 302

Sliammon First Nation

2005 Annual Tax Rates By-law 304

Snuneymuxw First Nation

2005 Taxation Rates By-law..... 312

St. Mary's Indian Band

Rates By-law 2005-Yr13 387

Sumas First Nation

Tax Rates By-law 2005 388

T'it'q'et First Nation

2005 Rates By-law 390

Tl'azt'en Nation

2005 Rates By-law 392

Tobacco Plains Indian Band

2005 Rates By-law 394

Ts'kw'aylaxw First Nation

Rates By-law 2005-T01..... 396

Tsleil-Waututh First Nation

2005 Rates By-law 398

Whispering Pines/Clinton Indian Band

2005 Rates By-law 406

INDIAN ACT, R.S.C. 1985, c.I-5 (continued)

SECTION 83 – REAL PROPERTY TAXATION AND LICENSING (continued)

RATES see also EXEMPTION (Rates) (continued)

SASKATCHEWAN

Carry The Kettle First Nation

2005 Tax Rates By-law..... 408

Ocean Man First Nation

2005 Rates By-law 409

White Bear First Nation

2005 Tax Rates By-law..... 411

Whitecap Dakota First Nation

2005 Rates By-law 414

TABLE OF BY-LAWS AND CODES

This table contains all by-laws and codes published to date in the *First Nations Gazette*. The by-laws and codes are arranged alphabetically, by province and by name of the enacting Indian band. This table is prepared for convenience of reference only.

The date on which a by-law or code came into force and effect is listed in a separate column.

The location of a by-law or code in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 10:1.97).

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*.

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA			
ALEXANDER FIRST NATION			
2003 Tax Rates By-law	May 25/03	8:1.1	
2004 Tax Rates By-law	May 10/04	8:2.277	
2005 Tax Rates By-law	July 22/05	10:1.1	
Property Assessment and Taxation By-law	Nov 7/02	7:2.401	
ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION			
2000 Tax Rates By-law	Sept 21/00	5:1.1	
2001 Tax Rates By-law	May 3/00	5:2.153	
2002 Tax Rates By-law	June 3/02	6:2.331	
2003 Tax Rates By-law	May 13/03	8:1.2	
2004 Tax Rates By-law	May 10/04	8:2.278	
Property Tax By-law	Feb 28/00	4:2.117	
ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION			
2005 Tax Rates By-law	June 8/05	9:2.309	
BIGSTONE CREE FIRST NATION			
2004 Tax Rates By-law	Dec 2/04	9:1.1	
2005 Tax Rates By-law	July 6/05	10:1.2	
Business Licensing By-law	Feb 24/04	8:2.280	
Property Assessment and Taxation By-law	May 25/04	8:2.291	
DENE THA' FIRST NATION			
2000 Tax Rates By-law	Dec 13/00	5:2.154	
2003 Tax Rates By-law	May 5/04	8:2.323	
Property Assessment and Taxation By-law	Feb 28/00	4:2.150	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
DUNCAN'S FIRST NATION			
Financial Administration By-law 2001	July 24/01	6:1.1	
ENOCH CREE NATION			
(1996) Budget By-law	Oct 20/97	2:2.376	
Project Fire Services By-law	Dec 31/04	9:2.311	
FORT MCKAY FIRST NATION			
Settlement Revenue Account By-law	Feb 24/04	8:2.324	
LITTLE RED RIVER CREE NATION			
Business Licensing By-law No. 0002			
Respecting the Licensing of Member			
Businesses, Callings, Trades and			
Occupations in the Nation	Apr 28/98	3:1.1	
By-law No. 0003 Respecting Airport			
Landing Taxes	Apr 28/98	3:1.13	
MIKISEW CREE FIRST NATION			
1997 Rates By-law	Oct 20/97	2:1.66	
1998 Rates By-law	May 27/98	2:2.383	
2001 Tax Rates By-law	May 3/01	5:2.156	
2002 Tax Rates By-law	June 3/02	6:2.333	
2003 Tax Rates By-law	May 13/03	7:2.453	
Amendment Property Tax Expenditure			
By-law	July 20/98	3:1.17	
Financial Administration By-law	Sept 10/97	2:1.1	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
MIKISEW CREE FIRST NATION (continued)			
Property Assessment and Taxation By-law	Sept 10/97	2:1.12	ss.12, 15, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63)
Property Assessment and Taxation Amending By-law No. 8 1997	Sept 10/97	2:1.63	
Property Tax Expenditure By-law	Feb 20/98	2:2.377	repealed by Amendment Property Tax Expenditure By-law (3:1.17)
O'CHIESE FIRST NATION			
1999 Tax Rates By-law	Dec 8/99	4:2.202	
2000 Tax Rates By-law	Sept 21/00	5:1.2	
2001 Tax Rates By-law	June 15/01	5:2.157	
2002 Tax Rates By-law	Oct 10/02	7:2.455	
2003 Tax Rates By-law	Sept 30/03	8:1.3	
2005 Tax Rates By-law	Oct 31/05	10:1.3	
Property Assessment and Taxation By-law	Feb 23/99	3:2.211	
PIIKANI NATION			
Settlement Revenue Account By-law	Nov 5/02	7:1.1	
SIKSIKA NATION			
2005 Tax Rates By-law	June 8/05	9:2.318	
Property Assessment and Taxation By-law	Nov 15/04	9:1.2	
Revenue Account By-law	Dec 10/03	8:2.327	
STONEWATER FIRST NATION			
2000 Tax Rates By-law	July 6/00	4:2.203	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
STONEY FIRST NATION (continued)			
2001 Tax Rates By-law	May 19/01	5:2.158	
2002 Tax Rates By-law	May 29/02	6:2.335	
2003 Tax Rates By-law	May 13/03	8:1.5	
2004 Tax Rates By-law	May 25/04	8:2.337	
2005 Tax Rates By-law	May 31/05	9:2.320	
WHITEFISH LAKE FIRST NATION			
1999 Tax Rates By-law	Sept 2/99	4:1.1	
2001 Tax Rates By-law	Oct 1/01	6:1.15	
Property Tax By-law	Feb 23/99	3:2.263	ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
Property Tax By-law Amendment	Sept 2/99	4:1.2	
BRITISH COLUMBIA			
ADAMS LAKE INDIAN BAND			
1997 Rates By-law	May 23/97	2:1.70	
1998 Rates By-law	July 2/98	3:1.23	
1999 Rates By-law	May 31/99	3:2.296	
2000 Rates By-law	June 25/00	4:2.205	
2001 Rates By-law	July 13/01	6:1.16	
2002 Rates By-law	Aug 5/02	7:1.4	
2003 Rates By-law	July 14/03	8:1.7	
2004 Rates By-law	June 18/04	8:2.339	
2005 Rates By-law	July 6/05	10:1.4	
Financial Management By-law 2000-1	May 5/01	5:2.160	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND			
2004 Rates By-law	May 5/04	8:2.341	
ASHCROFT INDIAN BAND			
1996 Property Rates By-law	Jan 15/97	2:1.72	
1997 Property Tax Rates By-law	Feb 3/98	2:2.384	
1998 Property Rates By-law	Dec 8/98	3:1.25	
2003 Property Rates By-law	Sept 15/03	8:1.9	
2004 Property Rates By-law	June 18/04	8:2.343	
2005 Property Rates By-law	July 22/05	10:1.6	
BLUEBERRY RIVER FIRST NATION			
Financial Administration By-law	Jan 14/03	7:2.456	
BONAPARTE INDIAN BAND			
Annual Tax Rates By-law No. 5 (1997)	July 29/97	2:1.74	
Annual Tax Rates By-law No. 6, 1999	June 28/99	3:2.298	
Annual Tax Rates By-law No. 7, 2000	July 27/00	5:2.175	
Annual Tax Rates By-law No. 8, 2001	Aug 6/01	6:1.18	
Annual Tax Rates By-law No. 10, 2002	July 15/02	6:2.337	
Annual Tax Rates By-law No. 14, 2003	July 14/03	8:1.11	
Annual Tax Rates By-law No. 16, 2004	Aug 18/04	9:1.54	
Annual Tax Rates By-law No. 17, 2005	Nov 16/05	10:1.8	
Financial Administration By-law No. 13, 2002	Nov 27/02	7:2.467	
Property Tax Amendment By-law No. 9, 2002	July 15/02	6:2.340	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
BONAPARTE INDIAN BAND (continued)			
Property Tax Expenditure By-law No. 11, 2002	Oct 10/02	7:1.6	
BOOTHROYD FIRST NATION			
Assessment Standards and Maximum Tax Rates for Railway Right-of-Way Property By-law	Oct 23/02	7:1.12	
BOOTHROYD INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.76	
1999 Tax Rates By-law	Sept 3/99	4:1.3	
2001 Tax Rates By-law	Dec 19/01	6:2.342	
2003 Taxation Rates By-law	Nov 18/03	8:2.345	
2004 Taxation Rates By-law	Jan 18/05	9:2.322	
Property Tax Expenditure By-law	Sept 3/99	4:1.4	
BURNS LAKE INDIAN BAND			
1998 Rates By-law No. 1998-02	Aug 4/98	3:1.27	
2001 Rates By-law No. 2001-02	Aug 25/01	6:1.21	
2002 Rates By-law No. 2002-02	June 3/02	7:1.18	
2003 Rates By-law No. 2003-02	June 11/03	8:1.14	
2005 Rates By-law No. 2005-02	Nov 16/05	10:1.12	
Property Tax Expenditure By-law	Feb 8/00	4:2.207	
Property Tax Expenditure By-law	Aug 25/01	6:1.23	
Property Tax Expenditure By-law	June 3/02	7:1.20	
Property Tax Expenditure By-law	June 11/03	8:1.16	
Property Tax Expenditure By-law	Nov 16/05	10:1.14	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
CAMPBELL RIVER FIRST NATION			
2003 Rates By-law	June 9/03	8:1.24	
2004 Rates By-law	May 25/04	8:2.347	
2005 Rates By-law	June 8/05	9:2.324	
Property Assessment and Taxation By-law	Nov 27/02	7:1.28	
Property Tax Expenditure By-law	Aug 26/03	8:1.26	
CANOE CREEK INDIAN BAND			
Financial Administration By-law	July 11/05	10:1.20	
CHAWATHIL FIRST NATIONS			
2004 Railway Right-of-Way Tax Rates By-law	June 11/04	8:2.349	
1998 Rates By-law	June 1/98	2:2.386	
1999 Rates By-law	Apr 16/99	3:2.300	
2000 Rates By-law	June 25/00	4:2.213	
2001 Rates By-law	June 15/01	5:2.177	
2002 Rates By-law	May 29/02	6:2.344	
2003 Rates By-law	June 9/03	8:1.33	
2004 Rates By-law	May 5/04	8:2.351	
2005 Tax Rates By-law	July 29/05	10:1.31	
CHAWATHIL INDIAN BAND			
Rates By-law 1996-T06	Jan 9/97	2:1.78	
Rates By-law 1997-T01	July 23/97	2:1.79	
CHEAM FIRST NATION			
Rates By-law 1998-1	June 10/98	2:2.388	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
CHEAM FIRST NATION (continued)			
Rates By-law 1999-1	May 31/99	3:2.302	
Rates By-law 2001-1	Aug 6/01	6:1.30	
Rates By-law 2002-1	Jan 24/03	7:2.482	
Rates By-law No. 2003-1	April 9/03	7:2.484	
Rates By-law 2004-1	June 4/04	8:2.353	
Rates By-law 2005-1	July 29/05	10:1.33	
CHEAM INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.80	
CHEMAINUS FIRST NATION			
Financial Administration By-law	Mar 30/01	5:2.179	s.9.2 by Financial Administration By-law Amendment (7:2:486)
Financial Administration By-law			
Amendment.....	Feb 25/03	7:2.486	
Property Assessment and Taxation By-law	April 22/05	9:2.326	s.15 by Property Assessment and Taxation Amendment By-law (10:1.35)
Property Assessment and Taxation			
Amendment By-law 2005.....	July 11/05	10:1.35	
Rates By-law 2005	Sept 28/05	10:1.37	
COLDWATER INDIAN BAND			
1998 Tax Rates By-law	June 11/98	2:2.389	
1999 Rates By-law	May 31/99	3:2.304	
2000 Tax Rates By-law	June 25/00	4:2.215	
2001 Tax Rates By-law	May 30/01	5:2.188	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
COLDWATER INDIAN BAND (continued)			
2002 Tax Rates By-law	Aug 5/02	7:1.79	
2003 Tax Rates By-law	Aug 26/03	8:1.35	
2004 Tax Rates By-law	Dec 2/04	9:1.57	
Property Assessment and Taxation By-law	Sept 30/97	2:2.391	ss.2(1), 19, 23, 24, 26(2), 27, 31, 33, 33(2), 38(1)(a), 42(1), 48, Schs II, X by Property Assessment and Taxation By-law Amendment No. 1998-01 (3:1.29)
Property Assessment and Taxation By-law			
Amendment No. 1998-01	July 20/98	3:1.29	
Property Tax Expenditure By-law	Jan 22/98	2:2.455	
COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION			
1997 Rates By-law	May 30/97	2:1.82	
1998 Rates By-law	June 1/98	2:2.462	
1999 Rates By-law	May 31/99	3:2.306	
2000 Rates By-law	June 4/00	4:2.217	
2001 Rates By-law	June 15/01	5:2.190	
2002 Rates By-law	May 29/02	6:2.346	
2003 Rates By-law	April 25/03	7:2.487	
COOK'S FERRY INDIAN BAND			
1996 Rates By-law	Feb 3/97	2:1.83	
1997 Rates By-law	May 30/97	2:1.84	
1998 Rates By-law	June 1/98	2:2.465	
2000 Rates By-law	Dec 18/00	5:2.192	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
COOK'S FERRY INDIAN BAND (continued)			
2001 Rates By-law	Oct 1/01	6:1.32	
2002 Rates By-law	Sept 1/02	7:1.81	
2003 Rates By-law	Aug 29/03	8:1.37	
2004 Rates By-law	June 4/04	8:2.355	
Taxation Amending By-law No. 1996-01	Feb 3/97	2:1.85	
Taxation Expenditure By-law	Aug 29/03	8:1.39	
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	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
COWICHAN TRIBES			
Community Improvement Fee By-law, 2002 ...		7:1.85	
DOIG RIVER INDIAN BAND			
Financial Administration By-law	Aug 18/04	9:1.59	
FORT NELSON FIRST NATION			
2001 Rates By-law No. 2001-02	Aug 25/01	6:1.36	
2002 Rates By-law No. 2002-02	Aug 5/02	7:1.87	
Property Tax Expenditure By-law	Aug 25/01	6:1.38	
Property Tax Expenditure By-law	Aug 5/02	7:1.89	
KAMLOOPS INDIAN BAND			
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	
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	
1999 Rates and Budget By-law	July 20/99	3:2.309	
2000 Rates and Budget By-law	Sept 30/00	5:1.5	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
Business Licensing By-law No. 2001-04.....	June 3/02	6:2.348	
Property Assessment Amendment By-law No. 00-52	Dec 17/00	5:2.198	
Property Assessment Amendment By-law No. 00-54	Dec 20/00	5:2.199	
Property Tax Expenditure By-law	July 29/97	2:1.123	
Property Taxation and Assessment Amendment By-law No. 00-51	Dec 17/00	5:2.200	
Sales Tax By-law, 1998	Sept 1/98	3:1.38	
Taxation Amendment By-law 1997-3	Sept 30/97	2:2.486	
Taxation and Implementation Amendment By-law 1997-02	July 4/97	2:1.129	
KANAKA BAR INDIAN BAND			
2004 Rates By-law	June 4/04	8:2.359	
KITSUMKALUM FIRST NATION			
Property Assessment and Taxation By-law	Sept 28/05	10:1.39	
KWANTLEN FIRST NATION			
Property Assessment and Taxation By-law	Nov 2/04	9:1.101	
KWAW KWAW APLIT FIRST NATION			
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
KWAW KWAW APLIT FIRST NATION (continued)			
Exemption By-law 1998	Aug 11/98	3:1.43	
Exemption By-law 1999	July 20/99	3:2.316	
Exemption By-law 2001	July 31/01	6:1.54	
Property Tax Expenditure By-law	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02	Oct 19/00	5:1.23	
Rates By-law No. 2003	Aug 29/03	8:1.65	
Rates By-law No. 2004	June 17/04	9:1.153	
Rates By-law No. 2005	May 31/05	9:2.399	
LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION			
1998 Rates By-law	Aug 11/98	3:1.48	
1999 Rates By-law	Sept 7/99	4:1.10	
2000 Rates By-law	Sept 21/00	5:1.24	
2001 Rates By-law	June 15/01	5:2.205	
2002 Rates By-law	Oct 6/02	7:2.489	
Exemption By-law 1998	Aug 11/98	3:1.47	
Exemption By-law 1999	Sept 7/99	4:1.9	
Exemption By-law 2000	Dec 5/00	5:1.26	
Exemption By-law 2001	June 15/01	5:2.207	
Property Tax Expenditure By-law	Sept 21/00	5:1.27	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02	Sept 21/00	5:1.34	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03	Feb 24/01	5:2.208	

Title	Effective date	F. N. Gaz.	Amendments
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			
2003 Rates By-law	Aug 29/03	8:1.100	
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	
Rates By-law No. 2004	June 17/04	9:1.158	
Rates By-law No. 2005	July 4/05	10:1.95	
LHEIDLÍ T'ENNEH BAND			
1999 Rates By-law	Sept 3/99	4:1.12	
2000 Rates By-law	Dec 5/00	5:1.35	
2001 Rates By-law	Aug 25/01	6:1.55	
2002 Rates By-law	Sept 1/02	7:1.112	
2003 Rates By-law	Nov 18/03	8:2.361	
2004 Rates By-law	Dec 2/04	9:1.160	
Land Code	Dec 1/00	5:2.209	
Taxation and Assessment Amending			
By-law No. 1997-1	Oct 24/97	2:2.492	
Taxation Rates By-law, 1998-TX01	June 10/98	2:2.507	
LHEIT-LIT'EN NATION INDIAN BAND			
Taxation Rates By-law, 1996	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997	June 20/97	2:1.135	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
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	
LOWER KOOTENAY INDIAN BAND			
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LOWER KOOTENAY INDIAN BAND (continued)			
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	
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	
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	
2005 Annual Tax Rates By-law	July 6/05	10:1.102	
Property Assessment Amending By-law Number 11	July 23/97	2:1.154	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LOWER NICOLA INDIAN BAND (continued)			
Property Assessment By-law Amendment By-law Number 12.....	Jan 21/01	5:2.242	
LOWER SIMILKAMEEN INDIAN BAND			
1998 Rates By-law	Dec 23/98	3:2.329	
1999 Rates By-law	Feb 8/00	4:2.222	
2000 Rates By-law	Feb 7/01	5:2.244	
2002 Assessment By-law	Nov 30/02	7:1.117	
2004 Annual Tax Rates By-law No. 1	Dec 8/04	9:1.165	
2005 Tax Rates By-law No. 1	July 29/05	10:1.104	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	Jan 22/98	2:2.523	
Expenditure By-law	Nov 30/02	7:1.165	
Property Assessment and Taxation By-law	Oct 20/97	2:2.526	
Property Taxation By-law	Nov 30/02	7:1.170	ss. 14(1), 14(2), 14(3) by Property Taxation By-law, Amendment By-law No. 1-2004 (9:1.167)
Property Taxation By-law, Amendment By-law No. 1-2004.....			
Property Tax Expenditure By-law No. 1998.03.....	Dec 8/04	9:1.167	
.....	May 25/98	3:1.54	
MATSQUI FIRST NATION			
2002 Railway Right-of-Way Taxation Rates By-law No. 2002-04	Sept 1/02	7:1.224	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
MATSQUI FIRST NATION (continued)			
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	
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	
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	
MORICETOWN FIRST NATION			
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	
Financial Administration By-law	Jan 14/03	7:2.505	
Property Assessment and Taxation By-law	Nov 27/02	7:1.225	
MUSQUEAM INDIAN BAND			
1997 Annual Tax Rates By-law	May 30/97	2:1.216	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
MUSQUEAM INDIAN BAND (continued)			
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	
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	
NADLEH WHUT'EN INDIAN BAND			
1999 Rates By-law Amending By-law	July 20/99	3:2.333	
1999 Rates By-law	Mar 23/99	3:2.335	Sch A by 1999 Rates By-law Amending By-law (3:2.333)
2000 Rates By-law Amending By-law	June 25/00	4:2.226	
2001 Rates By-law Amending By-law	Aug 2/01	6:1.62	
2002 Rates By-law Amending By-law	Aug 5/02	7:1.276	
2003 Rates By-law Amending By-law	May 29/03	8:1.118	
2004 Rates By-law Amending By-law	June 17/04	8:2.374	
2005 Rates By-law Amending By-law	July 22/05	10:1.178	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
NADLEH WHUT'EN INDIAN BAND (continued)			
Financial Administration By-law	June 28/99	3:2.337	
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)
Property Assessment and Taxation			
Amending By-law	Sept 3/99	4:1.19	
NAK'AZDLI INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/00	5:1.40	
NANAIMO INDIAN BAND see also S'NUNEYMUXW FIRST NATION			
Annual Tax Rates By-law No. 1, 1996	Jan 9/97	2:1.218	
Property Tax Expenditure By-law	Apr 7/97	2:1.220	
NESKONLITH INDIAN BAND			
1997 Rates By-law	July 23/97	2:1.226	
1998 Rates By-law	Sept 21/98	3:1.73	
1999 Rates By-law	Dec 22/99	4:2.229	
2001 Rates By-law	Oct 31/01	6:1.65	
2003 Rates By-law	Sept 30/03	8:1.120	
2004 Rates By-law	Nov 2/04	9:1.179	
NICOMEN INDIAN BAND			
2004 Rates By-law	July 6/04	8:2.376	
2005 Rates By-law	July 22/06	10:1.180	
Property Tax Expenditure By-law	July 22/06	10:1.182	
OHAMIL INDIAN BAND see SHXW'OWHÁMEL FIRST NATION			

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
OSOYOOS 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	
Tax Rates By-law No. 001, 2005	Aug 16/05	10:1.197	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
POPKUM FIRST NATION			
Property Assessment By-law.....	Nov 16/05	10:1.209	
Property Taxation By-law	Nov 16/05	10:1.247	
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	
Taxation By-law	Sept 20/01	6:1.109	
SHUSWAP INDIAN BAND			
1997 Rates By-law	May 30/97	2:1.233	
1998 Rates By-law	June 9/98	2:2.585	
1999 Rates By-law	May 31/99	3:2.402	
2000 Rates By-law	June 25/00	4:2.233	
2001 Rates By-law	June 14/01	5:2.255	
2002 Rates By-law	May 29/02	6:2.395	
2003 Rates By-law	April 9/03	7:2.516	
2004 Rates By-law	Mar 31/04	8:2.384	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SHUSWAP INDIAN BAND (continued)			
2005 Rates By-law	May 31/05	9:2.401	
Expenditure By-law	May 31/05	9:2.403	
SHXWĀY VILLAGE (formerly SKWAY INDIAN BAND)			
2005 Rates By-law	June 8/05	9:2.409	
Property Assessment and Taxation By-law	Nov 15/04	9:1.182	S.6, Sch II by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234)
Property Assessment and Taxation By-law, Amendment By-law No. 2004-02			
Property Tax Expenditure By-law	Sept 28/05	10:1.280	
SHXW'ŌWHĀMEL 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	
SISKA INDIAN BAND			
2005 Rates By-law	July 22/05	10:1.286	
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	
SKEETCHESTN INDIAN BAND			
2005 Tax Rates By-law No. 10	July 6/05	10:1.290	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SKEETCHESTN INDIAN BAND (continued)			
Annual Tax Rates By-law No. 6, 1999.....	Oct. 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001.....	Sept 20/01	6:1.141	
Annual Tax Rates By-law No. 7, 2002.....	Sept 1/02	7:1.282	
Annual Tax Rates By-law No. 8, 2003.....	Aug 29/03	8:1.128	
Annual Tax Rates By-law No. 9, 2004.....	June 21/04	8:2.456	
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	
SKIDEGATE INDIAN BAND			
Property Assessment and Taxation By-law	Feb 1/02	6:2.397	
SKOWKALE FIRST NATION			
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	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION (continued)			
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	
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	
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	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SLIAMMON FIRST NATION (continued)			
2004 Annual Tax Rates By-law	June 18/04	8:2.458	
2005 Annual Tax Rates By-law	July 4/05	10:1.304	
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	
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	
SODA CREEK INDIAN BAND			
1998 Rates By-law	June 10/98	2:2.682	
1999 Rates By-law	July 30/99	4:1.41	
2001 Rates By-law	June 14/01	5:2.258	
2002 Rates By-law	Nov 27/02	7:1.303	
2003 Rates By-law	June 1/03	8:1.166	
2004 Rates By-law	May 25/04	8:2.469	
2005 Rates by-law	May 31/05	9:2.412	
Property Assessment and Taxation			
By-law No. 1998-TX01	Dec 23/97	2:2.626	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SODA CREEK INDIAN BAND (continued)			
Property Tax Expenditure By-law	Sept 3/99	4:1.43	
SONGHEES FIRST NATION			
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	
Property Tax Expenditure By-law	Sept 21/00	5:1.103	
Property Tax Expenditure By-law	June 15/01	5:2.262	
Property Tax Expenditure By-law	June 3/02	7:1.307	
Property Tax Expenditure By-law	June 9/03	8:1.170	
Property Tax Expenditure By-law	May 10/04	8:2.473	
Property Tax Expenditure By-law	April 18/05	9:2.416	
SONGHEES INDIAN BAND			
1997 Annual Tax Rates By-law	June 2/97	2:1.261	
SPUZZUM INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.263	
SQUAMISH INDIAN BAND			
Annual Tax Rates By-law No. 1, 1997	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998	June 11/98	2:2.685	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SQUAMISH INDIAN BAND (continued)			
Annual Tax Rates By-law No. 1, 1999	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001	June 15/01	5:2.270	
Annual Tax Rates By-law No. 1, 2002	July 15/02	6:2.458	
Annual Tax Rates By-law No. 1, 2003	June 9/03	8:1.178	
Annual Tax Rates By-law No. 1, 2004	June 4/04	8:2.481	
Annual Tax Rates By-law No. 1, 2005	June 8/05	9:2.424	
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	
SQUIALA FIRST NATION			
Property Assessment By-law.....	Nov 16/05	10:1.314	
Property Taxation By-law	Nov 16/05	10:1.351	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
ST. MARY'S INDIAN BAND			
Expenditure By-law	Aug 16/05	10:1.382	
Rates By-law 1997-T05	June 2/97	2:1.270	
Rates By-law 1998-T05	June 18/98	2:2.690	
Rates By-law 1999-T07	July 30/99	4:1.49	
Rates By-law 2000-YR08	June 25/00	4:2.247	
Rates By-law 2001-YR09	Aug 6/01	6:1.172	
Rates By-law 2002-YR10	Sept 1/02	7:1.315	
Rates By-law 2003-YR11	Aug 29/03	8:1.183	
Rates By-law 2004-YR12	Sept 28/04	9:1.241	
Rates By-law 2005-YR13	July 6/05	10:1.387	
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	
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	
TL'AZI'EN NATION			
2000 Expenditure By-law	Dec 20/00	5:2.278	
2002 Expenditure By-law	July 15/02	7:1.316	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TL'AZT'EN NATION (continued)			
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	
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	
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	
TSAWOUT INDIAN BAND			
Rates By-law 1997-T01	May 28/97	2:1.271	
Rates By-law 1998-TX01	June 9/98	2:2.691	
Rates By-law 1999-TX01	May 31/99	3:2.418	
Rates By-law 2000 TX-01	June 4/00	4:2.248	
Rates By-law 2001 TX-02	June 13/01	5:2.279	
Rates By-law 2002 TX-01	May 29/02	6:2.473	
Rates By-law 2003 TX-01	June 1/03	7:2.526	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TSAWOUT INDIAN BAND (continued)			
Rates By-law 2004 TX-01	May 25/04	8:2.488	
Rates By-law 2005 TX-01	May 31/05	9:2.429	
TSAWWASSEN FIRST NATION			
1997 Rates By-law	June 2/97	2:1.275	
1998 Rates By-law	June 18/98	2:2.694	
1999 Rates By-law	May 31/99	3:2.422	
2000 Rates By-law	June 4/00	4:2.295	
2001 Rates By-law	June 15/01	5:2.281	
2002 Rates By-law	June 3/02	6:2.474	
2003 Rates By-law	May 29/03	8:1.191	
2004 Rates By-law	May 30/04	8:2.490	
2005 Rates By-law	June 8/05	9:2.431	
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	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TS'KW'AYLAXW FIRST NATION			
Rates By-law 2005-T01	July 22/05	10:1.396	
TSEIL-WAUTUTH NATION (BURRARD INDIAN BAND)			
1999 Rates By-law	June 28/99	3:2.424	
2000 Rates By-law	June 25/00	4:2.300	
2001 Rates By-law	June 15/01	5:2.283	
2002 Rates By-law	Sept 1/02	7:1.319	
2003 Rates By-law	June 11/03	8:1.193	
2004 Rates By-law	June 11/04	8:2.492	
2005 Rates By-law	July 6/05	10:1.398	
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 1997 Amendment			
By-law 1999-1	Feb 8/00	4:2.302	
Consolidated Property Assessment and			
Taxation By-law 1997 Amendment			
By-law 1999-2000	Dec 7/99	4:2.304	
Expenditure By-law No. EXP-2000-01	Dec 18/00	5:2.285	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TZEACHTEN FIRST NATION			
1998 Rates By-law	Aug 11/98	3:1.90	
1999 Rates By-law	July 20/99	3:2.427	
2000 Rates By-law	Sept 21/00	5:1.113	
2001 Rates By-law	June 15/01	5:2.290	
2002 Rates By-law	Sept 1/02	7:1.321	
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	
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	
UPPER SIMILKAMEEN INDIAN BAND			
2002 Assessment By-law	Dec 19/02	7:2.528	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
UPPER SIMILKAMEEN INDIAN BAND (continued)			
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	
Expenditure By-law	Jan 15/03	7:2.576	
Property Tax Amending By-law No. 1 (1997) .	Nov 7/97	2:2.752	
Property Tax By-law	Feb 11/97	2:1.280	
Property Taxation By-law	Dec 19/02	7:2.581	
WEST MOBERLY FIRST NATIONS #545			
Financial Administration By-law	Feb 16/02	6:2.476	
Property Assessment and Taxation By-law	May 29/02	6:2.487	
WESTBANK FIRST NATION			
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	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
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	
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	
Old Ferry Wharf Road Waterworks By-law No. 99-TX-04	Oct 17/99	4:2.312	
Property Assessment Amendment By-law 97-TX-05	Oct 31/97	2:2.754	
Property Taxation Amendment By-law 97-TX-04	Dec 19/97	2:2.757	
Property Taxation Amendment By-law 99-TX-01	June 23/99	3:2.434	
Property Taxation Amendment By-law No. 05-TX-02	July 13/05	10:1.400	
Taxation Expenditure Amendment By-law 97-TX-03	July 29/97	2:1.341	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Tobacco Products Tax By-law, 1998 TX-01	Feb 1/98	2:1.344	
Tsinstikeptum I.R. #9 Capital Expenditure			repealed by Tsinstikeptum Indian Reserve
By-law No. 00-TX-02.....	May 7/00	4:2.315	No. 9 Capital Expenditure By-law
			No. 00-TX-06 (5:2.309)
Tsinstikeptum Indian Reserve No. 9 Capital			
Expenditure By-law No. 00-TX-06	Dec 21/00	5:2.309	
[Tsinstikeptum] I.R. #9 Pine Stadium			
Lighting Improvement Project Capital			
Expenditure By-law No. 04-TX-02	July 6/04	8:2.501	
[Tsinstikeptum] I.R. #9 Water Distribution			
System Capital Expenditure By-law			
No. 02-TX-04	Nov 30/02	7:1.326	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure	Nov 18/03	8:2.509	
By-law No. 03-TX-04.....			
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law	May 5/01	5:2.305	
No. 01-TX-02			
[Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure	May 10/04	8:2.517	
By-law No. 04-TX-01	Mar 31/05	9:2.441	
WFN Business Licence Law No. 2005-17			
WHISPERING PINES/CLINTON INDIAN BAND			
1997 Rates By-law	May 30/97	2:1.346	
1998 Rates By-law	June 18/98	2:2.760	
1999 Rates By-law	July 20/99	3:2.435	
2001 Rates By-law	Dec 19/01	6:2.543	
2002 Rates By-law	Oct 10/02	7:1.331	
2003 Rates By-law	Nov 18/03	8:2.522	
2004 Rates By-law	Aug 18/04	9:1.248	
2005 Rates By-law	Sept 28/05	10:1.406	
Property Tax Expenditure By-law 1996.....	Feb 3/97	2:1.350	
WILLIAM LAKE INDIAN BAND			
Property Assessment and Taxation By-law	Apr 19/04	8:2.524	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
YALE FIRST NATION No. 589			
Financial Administration By-law	Jan 24/03	7:2.635	
Property Assessment and Taxation By-law	April 9/03	7:2.646	
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	
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 Land Tax By-law Amendment 1998	June 9/98	3:1.199	
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	

Title	Effective date	F. N. Gaz.	Amendments
NORTHWEST TERRITORIES			
HAY RIVER DENE BAND RESERVE No. 1			
Business Licensing By-law	Jan 13/00	4:2.390	
NOVA SCOTIA			
ESKASONI BAND			
2001 Taxation Rates By-law	May 5/01	5:2.367	
Property Assessment and Taxation By-law	June 9/98	3:1.108	
MEMBERTOU BAND			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic	Feb 22/97	3:1.157	
MILLBROOK FIRST NATION			
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	
Property Tax Expenditure By-law	May 26/05	9:2.462	
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	

Title	Effective date	F. N. Gaz.	Amendments
ONTARIO (continued)			
CHIPPÉWAS OF KETTLE & STONY POINT FIRST NATION			
Financial Management By-law	Nov 28/02	7:1.336	
CHIPPÉWAS OF MNIKANING FIRST NATION			
Taxi and Limousine Licensing			
By-law No. 03-01	Apr 21/04	8:2.580	
DOKIS FIRST NATION			
Financial Administration By-law	Mar 22/04	8:2.595	
LAC LA CROIX FIRST NATION			
Telephone Companies Taxation By-law	Dec 19/02	7:2.764	
MICHIPICOTEN FIRST NATION			
Financial Administration By-law	Nov 18/02	7:1.351	
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.390	
NIPISSING FIRST NATION			
Telephone Companies Taxation By-law	Jan 7/99	3:2.459	
Telephone Companies Taxation			
Expenditure By-law	Feb 25/01	5:2.410	
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 (continued)

Title	Effective date	F. N. Gaz.	Amendments
QUEBEC (continued)			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998	le 4 août 98	3:1.184	
Règlement administratif sur les taux de taxes foncières, numéro 1, 1999	le 31 mai 99	3:2.463	
Règlement administratif sur les taux de taxes foncières, numéro 2, 1999	le 31 mai 99	3:2.468	
Règlement sur 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	
NATION HURONNE-WENDAT			
Règlement 2004-02 concernant les coûts de certains services publics	le 24 août 04	9:1.253	

Title	Effective date	F. N. Gaz.	Amendments
SASKATCHEWAN			
CARRY THE KETTLE FIRST NATION			
2003 Tax Rates By-law	July 14/03	8:1.206	
2004 Tax Rates By-law	Aug 28/04	9:1.256	
2005 Tax Rates By-law	July 11/05	10:1.408	
Property Assessment and Taxation By-law	June 1/03	7:2.771	
Property Tax Expenditure By-law	Feb 24/04	8:2.609	
FLYING DUST FIRST NATION			
Business Licensing By-law No. 1, 2003	May 3/04	8:2.616	
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			
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	
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	

Title	Effective date	F. N. Gaz.	Amendments
SASKATCHEWAN (continued) OCEAN MAN FIRST NATION (continued) Property Assessment and Taxation By-law	Jan 28/00	4:2.418	ss.11(3), 12, 13(1), 19, 24, 26 by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191) s.32(4) by Property Assessment and Taxation Amending By-law, 2001-02 (6:1.189)
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
WHITE BEAR FIRST NATIONS			
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	
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	
WHITECAP DAKOTA/SIOUX FIRST NATION			
2002 Rates By-law	Sept 6/02	7:1.367	

Title	Effective date	F. N. Gaz.	Amendments
SASKATCHEWAN (continued)			
WHITECAP DAKOTA/SIOUX FIRST NATION (continued)			
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	
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	