

# First Nations Gazette



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## EXPLANATORY NOTES

### CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Taxation and licensing by-laws as approved since the publication date of the last issue of the *First Nations Gazette*;
- c. Subject Index to By-laws;
- d. Cumulative Subject Index to By-laws, 2000 Vol. 4, Nos. 1 and 2;
- e. Table of By-laws setting out the current and on-going status of band by-laws 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 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 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

1. Any by-law included in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, e.g. *Columbia Lake Indian Band 2000 Rates By-law*, F.N. Gaz. 2000.4:2.217.

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

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

#### LANGUAGE OF PUBLICATION

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

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**ALEXIS FIRST NATION  
PROPERTY TAX BY-LAW**

[Effective February 28, 2000]

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WHEREAS the *Indian Act* provides that the Council of a First Nation 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 on the reserve (s.83(1)(a));

AND WHEREAS the Reserve is held by Her Majesty the Queen in Right of Canada for the use and benefit of the Alexis First Nation;

AND WHEREAS the Council deems it to be expedient and in the best interests of the First Nation to make a by-law for tax purposes on the Reserve;

AND WHEREAS the Council is of the view that the enactment and implementation of this by-law is of benefit to the members of the First Nation in that:

- (a) it will raise revenue for local purposes;
- (b) it will tax the wealth inherent in the use, possession, and occupation of lands on the Reserve;

NOW THEREFORE the Council at a duly convened meeting enacts as a by-law the following.

#### SHORT TITLE

This by-law may be cited as the *Alexis First Nation Property Tax By-law*.

#### SECTION I – INTERPRETATION

**1.1** In this By-law:

- 1.1.1** “Band” means the Alexis First Nation;
- 1.1.2** “Council” means the Chief and Councillors of the Band;
- 1.1.3** “Exempt Land” means Land not subject to taxation pursuant to section 4.2;

- 1.1.4 “Land” means a tract of land located on the Reserve or any interest in such tract of land;
  - 1.1.5 “Member” means a person registered on the membership list of the Band;
  - 1.1.6 “Reserve” means the current and future reserves (as defined in section 2 of the *Indian Act*) of the Band;
  - 1.1.7 “Resident” means any person using or occupying a residence, whether temporarily or permanently, on the Alexis First Nation Reserve;
  - 1.1.8 “Tax” means a tax levied pursuant to this By-law and includes interest thereon, reasonable costs incurred in collection proceedings and all arrears thereof;
  - 1.1.9 “Utility” means any public or private corporation that provides telephone or cable services, water or electricity, gas, or any other form of energy.
- 1.2 The preamble forms part of this By-law.

## SECTION II – ADMINISTRATION

2.1 The Council shall appoint a person for a specified or indefinite term to administer this By-law who shall be called the “tax administrator”.

2.2 The tax administrator is responsible for collection and enforcement under this By-law.

2.3 The Council may:

2.3.1 Appoint an acting tax administrator who may act in the case of the absence or disability of the tax administrator;

2.3.2 Appoint other officials to assist in the administration of this By-law;

2.3.3 Establish educational and professional requirements for the tax administrator and other officials who assist in the administration of this By-law;

2.3.4 Make such reasonable rules and guidelines as may be necessary to establish minimum standards of assessment performance; and

2.3.5 Develop, prescribe, and require the use of all forms necessary for administration of this By-law.

### SECTION III – APPLICATION OF BY-LAW

**3.** This By-law applies with respect to all Land and to any tract of Land added to the Reserve in the future.

### SECTION IV – LIABILITY TO TAXATION

**4.1** Subject to section 4.2, all Land including any right to occupy, possess, or use Land, is subject to taxation under this By-law.

**4.2** The following Land is not subject to taxation:

**4.2.1** Any Land which is wholly occupied or possessed by a Member or Resident of the Band;

**4.2.2** Any Land of a corporation, all the shareholders of which are Members of the Band, and which Land is held for the benefit of all or some of the Members of the Band;

**4.2.3** A building used exclusively for school purposes and the Land necessary as the site for the building;

**4.2.4** 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;

**4.2.5** 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;

**4.2.6** 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;

**4.2.7** A 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

**4.2.8** Any Land used as a cemetery to the extent that it is actually used for burial purposes.

**4.3** Where a particular interest in Land is not subject to taxation, that fact does not affect the liability for Tax regarding any other interest in the same Land.

**4.4**

**4.4.1** 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.

**4.4.2** 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.

**4.5**

**4.5.1** Subject to section 4.2, any person who has a right to occupy, possess, or use the Land is liable to Tax.

**4.5.2** Where more than one person is liable to Tax with respect to Land, those persons are liable jointly and severally.

**SECTION V – LEVY OF TAX**

**5.1** In respect of the 2000 taxation year, there is hereby levied:

**5.1.1** On all Land held by a Utility, a tax equal to three (3%) percent of the assessed market value of the Land; and

**5.1.2** On all Land that is not held by a Utility, a tax equal to three (3%) percent of the assessed market value of the Land.

In respect of each subsequent year, the Council shall adopt a by-law setting out, for that year, the rate of tax which shall be levied on all Land held by a Utility and all Land that is not held by a Utility.

**5.2** Taxes are due as of June 30 of the year in which they are levied.

**SECTION VI – INFORMATION FOR ASSESSMENT ROLL**

**6.1** Every person liable for Tax and every person whose name is shown on the assessment roll shall, on request, forthwith furnish to the assessor or to the tax administrator, in writing and signed by the person concerned, information, in such detail as requested, in the form set out in Schedule I, concerning purchase price, terms, and covenants in leases, construction costs, costs of alterations and repairs, rents payable, paid or agreed to be paid or otherwise concerning the land used or occupied by that person.

**6.2** Where an assessor does not receive the information referred to in s.6.1, or he is not satisfied that the information received is accurate, he may value the Land on the basis of information in his possession.

**SECTION VII – ASSESSED VALUE**

**7.1**

**7.1.1** The Council shall appoint one or more assessors for a specified or indefinite term.

**7.1.2** An appointment under section 7.1.1 may be for the purpose of valuing particular Land or particular kinds of Lands, including any rights to occupy, possess, or use Land as set out in the resolution.

**7.2** The assessor shall value all Land including Land in respect of which grants-in-lieu of taxes will be sought.

**7.3**

**7.3.1** The assessor shall carry out a valuation of Lands no later than May 1, 1999, which valuation shall constitute the assessed value for Tax purposes for 1999 and each subsequent year until it is replaced by a general revaluation.

**7.3.2** The assessor shall carry out a general revaluation at least once every 5 years.

**7.4** In carrying out a valuation, the assessor may use market value techniques, or such methods and standards of valuation as he considers appropriate, that value land on the basis of statutory or regulated rates in use in the Province of Alberta, or by comparison with assessments in adjacent jurisdictions.

**7.5**

**7.5.1** Except as provided in 7.5.2, the assessor shall value Land as if it were held in fee simple off the Reserve and without encumbrance or restriction.

**7.5.2** Notwithstanding 7.5.1, 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 the restriction.

**7.5.3** The duration of the interest referred to in 7.5.2 or the right of the Council to terminate an interest is not a restriction within the meaning of 7.5.2.

**SECTION VIII – THE ASSESSMENT ROLL**

**8.1** Not later than May 1, 1999 for the 1999 taxation year and not later than May 1 in each year thereafter, the tax administrator shall prepare an assessment roll for all Land (that is not Exempt Land) containing the following:

**8.1.1** A legal description of the location of each tract of Land;

**8.1.2** The name and address of the person liable for taxes in respect of each tract of Land;

**8.1.3** The value of each tract of Land as determined under Section VII; and

**8.1.4** The annual Tax in respect of each tract of Land and, where applicable, the Tax payable by a tenant with each payment of rent.

**8.2** The tax administrator shall include in the assessment roll the particulars

set out in section 8.1 for any Land in respect of which grants-in-lieu of Taxes are sought.

**8.3** The assessor shall set out the value of improvements separately from the value of the bare Land on which they are located.

**8.4**

**8.4.1** A person may change his address as set out in the assessment roll by giving written notice to the tax administrator.

**8.4.2** A person who is the holder of an encumbrance on Land or on the right to use, occupy, or possess Land may give written notice, with full particulars of the nature, extent, and duration of the encumbrance to the tax administrator, and request copies of all tax notices issued during the duration of the encumbrance, and the assessor shall enter that person's name and address on the assessment roll.

**8.5**

**8.5.1** The assessment roll is effective on its adoption by resolution of the Council.

**8.5.2** On adoption, the assessment roll is open to inspection at the office of the tax administrator by any person during regular business hours.

**8.6**

**8.6.1** The tax administrator shall, as soon as practical after adoption of the assessment roll, mail a notice of assessment to every person named in the assessment roll in respect of each tract of Land for which that person is liable to Tax or for which grants-in-lieu of Taxes may be sought.

**8.6.2** The notice of assessment shall be in the form set out in Schedule II and shall contain the information set out in the assessment roll in respect of that tract of Land and shall contain a statement as to the right of appeal.

**8.7** Where the tax administrator mails a notice of assessment, he shall make an entry on the assessment roll of the date of mailing.

**SECTION IX – ALTERATIONS AND ADDITIONS**

**9.1**

**9.1.1** Where the tax administrator finds that:

**9.1.1.1** Land (other than Exempt Land) or Land in respect of which grant-in-lieu of Taxes are sought is not entered in the assessment roll;

**9.1.1.2** The value of Land is not the same as the valuation entered in the assessment roll by reason of:

**9.1.1.2.1** The demolition, destruction, or damaging of an improvement,

**9.1.1.2.2** New construction or new improvements,

**9.1.1.2.3** A change in a permitted use, or

**9.1.1.2.4** A subdivision;

**9.1.1.3** There has been a change in the possession, use, or occupation of Land;

**9.1.1.4** There is any clerical error in the assessment roll; or

**9.1.1.5** There has been a change in the eligibility for, or the amount of, an exemption from taxation regarding Land;

he shall amend the assessment roll to effect the necessary changes.

**9.1.2** An amendment to the assessment roll is not effective until approved by resolution of the Council.

**9.2** Where the assessment roll is amended, the tax administrator shall mail a notice in the form set out in Schedule II in respect of the amended assessment to each person affected.

**9.3** Where there has been an under-assessment resulting from:

**9.3.1** A person's failure to disclose information required under this By-law with respect to Land; or

**9.3.2** A person's concealment of information required under this By-law with respect to Land,

that results in an incorrect levy of Taxes, the tax administrator shall issue an amended assessment notice, in the form set out in Schedule II, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll persisted.

**9.4** Where a condition that gives rise to an amendment to the assessment roll existed during part of a year, the tax administrator shall, in preparing an amended Tax notice, adjust the amount of the Taxes due on a pro rata basis.

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

**9.6** Where the Council approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess Taxes that have been paid, together with interest at the rate of six (6%) percent per annum, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt of certificate given by the tax administrator.

## SECTION X – TAX NOTICE

### 10.1

**10.1.1** Where the Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 8.6, the tax administrator shall forthwith mail to every person whose name appears in the assessment roll, a Tax notice, in the form set out in Schedule III, in respect of each tract of 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.

**10.1.2** The Tax notice referred to in section 10.1.1 shall contain the information set out in the assessment roll in respect of that tract together with the particulars of any arrears and interest, and shall set out where payment is to be made, and the manner of payment.

**10.2** Where the tax administrator mails a Tax notice, he shall enter the date of mailing on the assessment roll.

**10.3** Where the tax administrator mails a Tax notice, the mailing of the Tax notice constitutes a statement of and demand for Taxes.

**10.4** Where applicable, a Tax notice shall set out that taxes are payable in conjunction with periodic lease payments under Section XIII.

## SECTION XI – APPEALS

### 11.1

**11.1.1** The Council shall appoint not less than three (3) members of the Band to be a Board of Revision;

**11.1.2** A member of the Board of Revision holds office for a term of five (5) years and may only be dismissed for cause;

**11.1.3** The members of the Board of Revision shall appoint a chairman from among their members;

**11.1.4** A majority of the members of the Board of Revision constitutes a quorum;

**11.1.5** A member of the Board of Revision shall not sit and hear an appeal where the member has a direct or indirect interest in the Land to which the appeal relates;

**11.1.6** Members of the Board of Revision shall each be reimbursed their reasonable expenses and be paid One Hundred Fifty (\$150.00) Dollars for each day on which they sit.

## 11.2

**11.2.1** A person whose name appears in the assessment roll may, within 30 (thirty) days of the date of mailing of an assessment notice, appeal to the Board of Revision in respect of the following matters:

**11.2.1.1** Liability to assessment;

**11.2.1.2** The assessed value;

**11.2.1.3** Any alleged inequity; or

**11.2.1.4** Any alleged error or omission.

**11.2.2** A notice of appeal shall be in the form set out in Schedule IV and shall be in writing, signed by the appellant and shall state the particulars and grounds for the appeal.

**11.2.3** A notice of appeal shall set out a mailing address to which all notices for the appellant are required to be sent.

**11.2.4** Where an appeal is taken with respect to an amended assessment notice, the appeal shall be confined to the amendment.

## 11.3

**11.3.1** On receipt of a notice of appeal, the Board of Revision shall give a notice of hearing to the appellant, the assessor, and any other person whose name appears in the assessment roll in respect of the Land that is the subject of the appeal.

**11.3.2** The Board of Revision shall give a notice of hearing by personal service, or if to a body corporate, by registered mail, at least twenty-one (21) days before the sitting of the Board of Revision.

**11.4** The Board of Revision may adjourn the hearing of an appeal.

**11.5** The Board of Revision may proceed to hear and determine an appeal in the absence of the appellant or any affected person.

## 11.6

**11.6.1** The Board of Revision is not bound by the rules of evidence.

**11.6.2** Evidence at a hearing by the Board of Revision need not be given under oath.

**11.6.3** The hearing, to the greatest extent possible, shall be conducted in accordance with the customs of the Band. Details of such customs may be obtained from the office of the tax administrator during regular business hours.

**11.7** Where the Board of Revision gives a decision with respect to an appeal:

**11.7.1** The Board shall forthwith, by mail, notify the appellant, the assessor, and any person whose name appears in the assessment roll in respect of the Land that is the subject of the appeal of the decision of the Board; and

**11.7.2** Where applicable, the tax administrator shall amend the assessment roll in accordance with the decision and mail an amended assessment notice to each affected person who is liable to pay the Tax.

**11.8** An appellant may appeal the decision of the Board of Revision to the Assessment Appeal Committee within thirty (30) days of the date of mailing of the notice referred to in section 11.7.1 by mailing to the Assessment Appeal Committee an appeal in writing that sets out the grounds for the appeal and is in the form set out in Schedule V.

**11.9** The Council shall establish for a term of five (5) years, an Assessment Appeal Committee which shall consist of:

**11.9.1** One person who is or was duly qualified to practice law in the Province of Alberta;

**11.9.2** One person who has sat as a member of an appeal board to review assessments in and for the Province of Alberta;

**11.9.3** One person who is a Member of the Band, who is not a member of the Board of Revision, and who does not have any direct or indirect financial interest in any Land to which the appeal relates;

**11.9.4** Members of the Assessment Appeal Committee shall hold office for their full term unless they resign or are dismissed for cause;

**11.9.5** Members of the Assessment Appeal Committee shall be reimbursed their reasonable expenses and be paid a fee of One Hundred Fifty (\$150.00) Dollars for each day on which they sit.

**11.10** The Assessment Appeal Committee shall:

**11.10.1** Hear all appeals from decisions of the Board of Revision to the greatest extent possible in accordance with the customs of the Band. Details of such customs may be obtained from the office of the tax administrator during regular business hours;

**11.10.2** Select a Chairman of the Committee who shall supervise and direct the work of the Committee;

**11.10.3** At least ten (10) days before the hearing of an appeal, mail to the appellant and the assessor a notice, in the form set out in Schedule

VI, of the time and place for the hearing of the appeal, which notice shall specify the nature of the appeal and where applicable mail to any other person that the Committee deems to have relevant information, a request for attendance in the form set out in Schedule VII;

**11.10.4** Have the custody of all records, documents, evidence, and proceedings before the Committee;

**11.10.5** Have control of its own proceedings in order to fairly and adequately determine any appeal;

**11.10.6** Forthwith, by mail, notify the appellant, the assessor, and any person whose name appears in the assessment roll in respect of the Land that is the subject of the appeal of the decision of the Committee; and

**11.10.7** Where applicable, request the tax administrator to amend the assessment roll in accordance with the decision of the Committee and request the Tax administrator to mail an amended assessment notice to each affected person who is liable to pay the Tax.

## SECTION XII – DUE DATE AND INTEREST

**12.1** Subject to sections 12.2 and 12.3, taxes are payable as of June 30 of each year notwithstanding that an appeal is pending.

**12.2** Where taxes are due and payable in conjunction with payments of rent under Section XIII, the proportionate payment is due and payable on the dates that the rent is due and payable.

**12.3** Where an assessment roll is amended under this By-law, it shall, for the purposes of this section, be deemed to be amended as of the date of adoption of the assessment roll under section 8.5.

**12.4** Taxes in arrears or any part shall bear interest at a rate per annum equal to five (5%) percent above the prime rate of interest announced from time to time by Alberta Treasury Branches, any change in the prime rate to be effective on the next business day following such announcement of change, and be compounded annually.

**12.5** If Taxes are in arrears and part payment is received, the payment shall be applied firstly to interest and then arrears, and any balance shall be applied on account of current Taxes.

## SECTION XIII – PERIODIC PAYMENTS

**13.1** The Council may, upon sixty days notice to interested parties, declare that the annual Tax with respect to a particular tract of rented Land, be apportioned throughout the year and be paid to the landowner at the same time as payments of rent.

**13.2** Where the Council has entered into an agreement with a landowner, or other person, for the collection of Tax under this section, the receipt by the landowner, or such other person, of payment on account of Tax shall discharge the tenant's liability for Tax to the extent of such payment.

#### SECTION XIV – RECEIPTS AND CERTIFICATES

**14.1** Except where section XIII applies, on receipt of a payment of Taxes, the tax administrator shall issue an official receipt to the payer, and shall enter the number of the receipt on the assessment roll opposite the Land for which the Taxes are paid.

**14.2** On a request in writing, the tax administrator shall issue a certificate showing whether Taxes have been paid with respect to any Land, and if not, the amount of Taxes and interest outstanding.

#### SECTION XV – APPLICATION OF REVENUES

##### **15.1**

**15.1.1** All monies raised under this By-law shall be placed in a special account.

**15.1.2** Monies raised shall include:

**15.1.2.1** Taxes;

**15.1.2.2** Grants-in-lieu of Taxes;

**15.1.2.3** Interest; and

**15.1.2.4** Amounts collected on account of costs.

**15.1.3** Subject to 15.2, an expenditure made out of monies raised under this By-law shall be made under authority of a separate By-law.

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

**15.2.1** Refunds of overpayments and interest;

**15.2.2** All expenses of preparation and administration of this By-law;

**15.2.3** The remuneration of an assessor and the tax administrator;

**15.2.4** All legal costs and other expenses of enforcement of this By-law;

**15.2.5** Any refund of monies under Section XVI;

**15.2.6** After the obligations set out above are met, any other purposes as determined by the Council.

## SECTION XVI – COLLECTION AND ENFORCEMENT

**16.1** For the purposes of this section, “Tax Debtor” means a person liable to pay Tax arrears in respect of Land;

### 16.2

**16.2.1** A person named in an assessment roll in any year as having the use, occupation, or possession of Land is liable for all taxes imposed in respect of the Land during the year and all unpaid taxes imposed in previous years.

**16.2.2** Taxes are a debt recoverable by action in a court of competent jurisdiction.

**16.2.3** A copy of that part of an assessment roll that refers to the taxes payable by the person, certified by the tax administrator as a true copy, is evidence of the debt.

**16.2.4** The tax administrator may register a certificate issued under Section 16.2.3 in either the Surrendered and Designated Lands Register kept pursuant to section 55 of the *Indian Act* or the Reserve Land Register kept pursuant to section 21 of the *Indian Act*, on or after January 2nd following the taxation year in which the Taxes are imposed.

### 16.3

**16.3.1** Taxes that accrue are a special lien on the Land, including any fixtures situate on the Land, and have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person, from the time of registration under Section 16.2.4, and the special lien and priority are not lost or impaired by reason of any neglect, omission or error.

**16.3.2** A special lien attaches to the interest of a subsequent user, possessor, or occupier of the Land regardless of the time the Taxes arose.

**16.3.3** Where it is necessary or advisable to protect or enforce the payment of Taxes by a proceeding, it may be done on application by order of a court of competent jurisdiction on such notice that the court considers proper.

### 16.4

**16.4.1** In January following the year for which taxes are imposed, the tax administrator may, by mail and in the form set out in Schedule VIII, notify every person whose name appears in the assessment roll in respect of any Land for which Taxes are in arrears that collection proceedings

may start after the expiry of thirty (30) days if taxes and interest are not paid in full.

**16.4.2** The tax administrator, with the approval of the Council, may, after the expiry of the thirty (30) day period referred to in Section 16.4.1, commence collection proceedings in accordance with this Section.

## **16.5**

**16.5.1** The tax administrator may recover Tax arrears by seizing personal property of the Tax Debtor.

**16.5.2** The tax administrator shall, by notice posted in at least three (3) conspicuous public places in the locality where the property distrained is to be sold, give at least fifteen (15) days' notice, in the form set out in Schedule IX, of the time and place of the sale and the name of the Tax Debtor. The tax administrator shall also give notice to any other party with an interest in the distrained personal property by registered mail sent at least (15) days in advance of the time and place of the proposed sale.

**16.5.3** The tax administrator shall sell at public auction the property mentioned in section 16.5.1 or as much thereof as may be necessary to pay the arrears of Taxes.

**16.5.4** Subject to section 16.5.5, where the Tax Debtor or other interested party claims the surplus on the sale of the property distrained pursuant to section 16.5.1, the tax administrator shall pay the surplus to the Tax Debtor or other interested party as required by law.

**16.5.5** If pursuant to section 16.5.3, the tax administrator sells property, and no person, within five years of the date the property is sold, claims any surplus over the amount of taxes on the grounds that the property sold belonged to him, or that he was entitled by lien or other right to the surplus, the tax administrator shall pay the surplus to the Band.

**16.5.6** Where a claim is contested, the tax administrator shall retain any surplus by depositing them into a designated account set up for that purpose with a chartered bank, trust company or treasury branch until the rights of the parties have been determined.

## **16.6**

**16.6.1** In January of each year the tax administrator shall give the Tax Debtor notice by registered mail that he has thirty (30) days from the date of mailing the notice to pay the Taxes and that on default of payment, the Tax Debtor's interest in the Land shall be offered for sale.

**16.6.2** Where a Tax Debtor fails within thirty (30) days to make the payment referred to in section 16.6.1, the tax administrator may offer for sale the Tax Debtor's interest in the Land.

**16.6.3** A sale may be conducted:

**16.6.3.1** By public auction in accordance with section 16.5; or

**16.6.3.2** Where the Council considers it appropriate, by public tender.

**16.6.4** A sale may take place subject to the condition that the purchaser enter into a lease, licence, or permit with respect to the building on the Land.

## **16.7**

**16.7.1** Where a sale is to be conducted by public tender, the conditions of sale, method of publication or circulation, and acceptance of any offer shall be at the discretion of the Council acting reasonably.

**16.7.2** The Council may, in any sale, set an upset price equal to all Taxes in arrears and taxes for the current year and the upset price shall be the lowest amount for which the Land may be sold.

**16.7.3** Where there is no bid equal to or greater than the upset price, the Band will purchase the Land at the upset price.

**16.8** Where, pursuant to sections 16.5 or 16.7, the Band acquires Land:

**16.8.1** It may sell the Land to any person for not less than the upset price within ninety (90) days of its acquisition; and

**16.8.2** If the Land is not sold within ninety (90) days of its acquisition, the Band shall own the Land free and clear of any claim or encumbrance except:

- (a) encumbrances arising from claims of the Crown in Right of Canada;
- (b) irrigation or drainage debentures;
- (c) registered easements and utility rights of way; and
- (d) registered right of entry orders.

## **16.9**

**16.9.1** Where the tax administrator receives money in excess of the Taxes, as a result of a sale held pursuant to sections 16.5 or 16.7, the tax administrator shall pay the surplus to the Tax Debtor or such other person that may be entitled to the excess at law.

**16.9.2** If the Council does not set an upset price at a sale held pursuant to sections 16.5 or 16.7, and the Land is sold for less than the Taxes owed, the debt for any deficiency is extinguished.

**16.10** Where Land is purchased by the Band pursuant to section 16.7.3, the Band is entitled to the quiet and peaceable possession of the Land, including improvements, and the tax administrator may enter on the Land and take possession of the Land for and in the name of the Band, and if in so doing resistance is encountered, an application may be made to a court of competent jurisdiction for an order for the possession of the Land.

## **16.11**

**16.11.1** Where taxes are due on Land occupied by a tenant whose landlord is liable for the Taxes, the tax administrator may, by registered mail in the form set out in Schedule X, give no less than thirty (30) day's notice to the landlord that on default of payment of Taxes the tax administrator shall proceed with collection of rent under this section.

**16.11.2** Where a landlord fails to pay Taxes in full within thirty (30) days after the tax administrator gives notice pursuant to section 16.11.1, the tax administrator shall give the tenant notice in writing, in the form set out in Schedule XI, to pay to the Band the rent for the Land as it becomes due from time to time until the amount of the Taxes due are paid.

**16.11.3** The Council has the same authority as the landlord to collect rent, whether by distress or otherwise.

**16.11.4** A tenant may deduct from his rent any Taxes paid by him as a result of a notice referred to in section 16.11.2.

**16.12** Notwithstanding section 16.4, where the Council, acting reasonably, considers it appropriate, it may authorize the tax administrator to commence collection proceedings at any time when the Council believes, on reasonable grounds, that Taxes will be uncollectible after delinquency, either because of the financial condition of the taxpayer or for other suitable reasons.

## **16.13**

**16.13.1** Where personal property liable to distress under section 16.5 is under seizure, attachment, has been seized by a sheriff or bailiff of any court, claimed by, or is in possession of, any assignee for the benefit of creditors or any liquidators or any trustee or authorized trustee in bankruptcy, or where that property has been converted into cash and is undistributed, it is sufficient for the tax administrator to, and he shall give to the sheriff, bailiff, assignee, liquidator, trustee, or authorized trustee in bankruptcy, notice of the amount due for Taxes.

**16.13.2** Where the tax administrator has given notice under 16.13.1, the person so notified shall pay the tax administrator the amount of the Taxes, after deducting any reasonable cost properly incurred, in preference and prior to any other fees, charges, liens, or claims, whatsoever.

**16.14** Where Taxes are in arrears with respect to any Land no person shall remove or acquire any interest in any building or other improvement over, on, or in the Land, or any goods or chattels located on the Land without the consent of the Council.

**16.15** If, at any time after notice has been given under section 16.4 or 16.11 and before the expiration of the time allowed before levy by distress can be made, the tax administrator believes on reasonable grounds that a person in possession of property liable to distress is about to move off the Reserve, and the tax administrator swears an Affidavit to that effect before a Justice of the Peace, the Justice may issue a warrant to the tax administrator authorizing him to levy by distress even though the time for payment may not have expired.

**16.16** If any Taxes remain unpaid after the expiry of the thirty (30) day period referred to in Section 16.4.1, Council may authorize that any services provided by or through the Band to the person and/or to the Lands be cancelled. The tax administrator shall, by mail and in the form set out in Schedule XII, notify every person whose name appears in the assessment roll in respect of the Land that the services will be discontinued after the expiry of thirty (30) days if taxes and interest are not paid in full and shall include in such notice the date, time and place within the 30 day period when an appearance before the Council may be made to show cause why the services should not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will discontinue such services.

## SECTION XVII – GENERAL AND MISCELLANEOUS

### 17.1

**17.1.1** 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:

**17.1.1.1** An error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

**17.1.1.2** An error or omission in an assessment roll, tax notice, or any notice hereunder; or

**17.1.1.3** A failure to do something with the required time.

**17.1.2** Section 18.1.1 does not apply with respect to appeals under this By-law.

**17.2** 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.

**17.3** 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.

**17.4** This By-law, or such part as is approved, shall come into force and effect on approval by the Minister.

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held on the  [27]  day of  [July] , 1999.

[Francis Alexis]

Chief Francis Alexis

[Jordan Cardinal]

Councillor Jordan Cardinal

[Rachel Jones]

Councillor Rachel Jones

[Elmer Potts]

Councillor Elmer Potts

[Lyndon Aginas]

Councillor Lyndon Aginas

SCHEDULE I

(Section 6.1)

REQUEST FOR INFORMATION

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

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

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

(Property Description)

Pursuant to Section 6.1 of the *Alexis First Nation Property Tax 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 8.6.2)

NOTICE OF ASSESSMENT

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

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

RE: \_\_\_\_\_  
(Description of Land)

Take notice that the Alexis Assessment Roll has been adopted by Band Council Resolution dated the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, and that in respect of the above-noted tract of Land the following person(s) is/are liable to pay any taxes levied pursuant to the *Alexis First Nation Property Tax By-law*:

Names(s) \_\_\_\_\_ Address(es) \_\_\_\_\_

The assessed value of the Land is \_\_\_\_\_ .

And take notice that you may, within 30 days of the date of mailing of this Assessment Notice, appeal the assessment to the Board of Revision in respect of liability to assessment, assessed value, any alleged inequity or any alleged error or omission. The notice of appeal must be in writing and signed by the appellant, and shall set out a mailing address to which all notices to such appellant may be sent.

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

Alexis Tax Administrator

SCHEDULE III  
(Section 10.1.1)  
TAX NOTICE

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

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

RE: \_\_\_\_\_  
(Description of Land)

Pursuant to the provisions of the *Alexis First Nation Property Tax By-law*, taxes in the amount of \_\_\_\_\_ are hereby levied with respect to the above-noted tract of Land and take notice that said taxes are due and payable forthwith, by cheque payable to the Alexis First Nation Administration which may be remitted to \_\_\_\_\_.

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\_\_ .

Alexis Tax Administrator

SCHEDULE IV

(Section 11.2.2)

APPEAL TO BOARD OF REVISION

To: Board of Revision

Pursuant to the provisions of the *Alexis First Nation Property Tax By-law*, I hereby appeal the assessment of the following property:

(Description of the Property)

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

SCHEDULE V

(Section 11.8)

APPEAL TO THE ASSESSMENT APPEAL BOARD

TO: The Assessment Appeal Committee  
c/o Alexis First Nation Administration

TAKE NOTICE that I, \_\_\_\_\_, (name) of \_\_\_\_\_  
(address), an appellant pursuant to section 11.8 of the *Alexis First Nation Property Tax By-law*, hereby appeal the decision of the Board of Revision (describe decision) with respect to the following property:

(Description of Property)

On the following grounds:

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

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

PRINTED NAME OF APPELLANT

Appellant's signature

Address

SCHEDULE VI  
(Section 11.10.3)  
NOTICE OF HEARING

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

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

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

(Description of Property)

Take notice that the Assessment Appeal Committee will hear an appeal from a decision of the Board of Revision dated the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_ relating to the above-noted property which hearing shall be held at the hour of \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_ at the following location:

And take notice that you should bring to the hearing all relevant documents pertaining to such appeal.

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

Chairman  
Assessment Appeal Committee

SCHEDULE VII

(Section 11.10.3)

REQUEST FOR ATTENDANCE

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

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

Whereas an appeal has been filed with respect to a decision of the Board of Revision dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, relating to property described as \_\_\_\_\_ (Description of Property), and whereas it has been made to appear that you may have information to assist the Assessment Appeal Committee.

This is therefore to request you to attend before the Assessment Appeal Committee at \_\_\_\_\_ (give location) on the \_\_\_\_\_ day of \_\_\_\_\_ 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\_\_\_\_.

Chairman  
Assessment Appeal Committee

SCHEDULE VIII

(Section 16.4.1)

NOTICE OF ARREARS

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

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

RE: \_\_\_\_\_  
(Description of Property)

Whereas your name appears in the *Alexis First Nation Property Tax By-law* Assessment Roll in respect of the above-described property.

Take notice that there are arrears of taxes with respect to the above-noted property as follows:

Arrears as of \_\_\_\_\_ \$

Interest as of \_\_\_\_\_

Total Arrears \$

The Alexis First Nation hereby demands immediate payment in full of the total arrears. Take notice that collection proceedings, at additional cost to you, shall be commenced after the expiry of 30 days from the date of this notice unless the total arrears are paid in full.

The *Alexis First Nation Property Tax By-law* provides for the enforcement and collection of tax debts. Enforcement procedures may affect your interest in the property and any personal property located on the property and may affect the on-going services being provided to the property.

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

Alexis Tax Administrator

SCHEDULE IX

(Section 16.5.2)

NOTICE OF SALE

RE: \_\_\_\_\_  
(Description of Property)

Take notice that there are arrears of taxes in the amount of \$ \_\_\_\_\_ with respect to the above-noted property and that the person(s) liable to pay such arrears is/are as follows:

And take notice that the Alexis First Nation Tax Administrator will be conducting a public auction at \_\_\_\_\_ (give location) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_ at the hour of \_\_\_\_\_ (a.m./p.m.) for the purpose of selling the following goods and chattels, or so much thereof as may be required to satisfy the said arrears and costs:

(Description of Goods for Sale)

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

Alexis Tax Administrator

SCHEDULE X  
(Section 16.11.1)

NOTICE TO LANDLORD

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

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

RE: \_\_\_\_\_  
(Description of Property)

RE: \_\_\_\_\_  
(Name of Tenant)

Take notice that there are arrears of taxes with respect to the above-noted property as follows:

Arrears as of \_\_\_\_\_ \$

Interest as of \_\_\_\_\_

Total Arrears \$

And take notice that unless such arrears are paid in full within 30 days of this notice, your tenant may be directed to pay all rentals to the Alexis First Nation Administration until such time that the arrears of taxes are paid in full.

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

Alexis Tax Administrator

SCHEDULE XI

(Section 16.11.2)

NOTICE TO THE TENANT

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

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

RE: \_\_\_\_\_  
(Description of Property)

Take notice that Section 16.11 of the *Alexis First Nation Property Tax By-law* provides that where a landlord fails to pay taxes within 30 days after the Alexis First Nation Tax Administrator gives notice to pay such taxes, the Alexis Tax First Nation Administrator shall give notice to the tenant of the landlord to pay to the Alexis First Nation Administration the rent for the land as it becomes due from time to time until the amount of the taxes due are paid.

And take notice that your landlord, \_\_\_\_\_, has failed to pay arrears of taxes in the amount of \$\_\_\_\_\_ pursuant to a notice under Section 16.11.

And take notice that you are forthwith required to remit all rents to the Alexis First Nation until such time that the amount of taxes due are paid.

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

Alexis Tax Administrator

SCHEDULE XII

(Section 16.16)

NOTICE OF DISCONTINUANCE OF SERVICE

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

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

RE: \_\_\_\_\_  
(Description of Property)

Take notice that the taxes for the above 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 Band Council and have 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 \_\_\_\_\_ at \_\_\_\_\_ (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\_\_ .

Alexis Tax Administrator

**DENE THA' FIRST NATION**  
**PROPERTY ASSESSMENT AND TAXATION BY-LAW**  
**NO. 2000-01**

[Effective February 28, 2000]

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

AND WHEREAS the Council of the Dene Tha' 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 Dene Tha' First Nation at a duly convened meeting, enacts the following by-law.

#### SHORT TITLE

1. This by-law may be cited as the *Dene Tha' First Nation Property Assessment and Taxation By-law*.

#### PART I INTERPRETATION

2.(1) In this by-law,

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

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

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

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

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

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

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

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

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

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

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

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

- (a) anything erected or placed in, on, over or under land, whether or not it is so affixed to the land as to become transferred without special mention by a transfer of the land;
- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
- (c) any item of immovable machinery and equipment which is prescribed assessable by band council resolution; or
- (d) a manufactured home;

“interest in land” means land or improvements, or both, and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve;

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

“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;

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

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

- (a) is used or designed for use as a dwelling or sleeping place; and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licensed or able to be licensed and equipped to travel on a public highway;
- (c) is a business office or premises; and
- (d) is accommodation for any other purposes;

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

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

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

“Registrar” means the Lands Administrator for the Dene Tha’ First Nation as appointed by Council;

“registers” means the Surrendered and Designated Lands Register kept pursuant to section 55 of the Act and the Reserve Land Register kept pursuant to section 21 of the Act;

“Reserve” means Dene Tha’ Indian Reserve numbers 207, 209, 210, 211, 212, 213 and 214 defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of the Dene Tha’ Indian Band pursuant to section 36 of the Act;

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

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

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

“tax administrator” means the person appointed by Council pursuant to section 3 to administer this by-law;

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

“taxation authority” means the Council of the Dene Tha’ First Nation;

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

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

PART II  
ADMINISTRATION

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

(2) The tax administrator is responsible for collection of taxes and enforcement of payment under this by-law.

PART III  
APPLICATION OF BY-LAW

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

PART IV  
LIABILITY TO TAXATION

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

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

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

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

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

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

(d) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;

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

(f) a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the land necessary as the site for the building;

(g) a institutional building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building; and

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

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

8. Where an interest in land is not subject to taxation, the liability to taxation of any other interest in the same land is not affected.

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

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

## PART V

### LEVY OF TAX

Persons Subject to  
Taxation

10.(1) Where an interest in land is subject to taxation, any person who has an interest in the land is jointly and severally liable to taxation.

Tax Rates

11.(1) In each taxation year not later than May 15, Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this by-law. Taxes levied under this by-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this by-law.

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

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

12. Taxes levied in a taxation notice mailed under section 24 are due and payable on July 15 of the year in which they are levied.

PART VI

INFORMATION FOR ASSESSMENT ROLL

Information for

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

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

PART VII

ASSESSED VALUE

Assessors

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

(2) An appointment under subsection (1) may be for the purposes of classifying and valuing particular interests in land in the assessment area and applying exemptions in accordance with section 6 as set out in the band council resolution.

Valuation Date

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

**16.** The actual value of the interest in land for an assessment roll is to be determined as if on the valuation date:

(a) The interest in land and all other properties were in the physical condition that they are in on December 31 following the valuation date; and

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

Criteria for  
Valuation

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

(2) Except as otherwise provided in the by-law, for the purposes of assessing interests in land the assessor shall use the

practices and regulations established under the *Alberta Municipal Government Act* as amended from time to time.

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

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

(3) Notwithstanding subsection (1), if Council has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.

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

## PART VIII

### THE ASSESSMENT ROLL

Contents of  
Assessment Roll

**19.** Not later than May 15 of the taxation year the assessor shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) an accurate or legal description of the land;
- (c) the classification of
  - (i) the land, and
  - (ii) the improvements;
- (d) the actual value by classification of
  - (i) the land, and
  - (ii) the improvements;
- (e) the total assessed value;
- (f) the total assessed value of exemptions from taxation, where applicable;
- (g) the total net taxable value; and
- (h) any other necessary information.

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

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

**22.(1)** A person whose name appears in the assessment roll shall give written notice to the tax administrator or assessor of any change of address.

(2) The holder of a charge or an interest in land may give written notice, with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.

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

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

**24.(1)** The tax administrator or the assessor shall on or before May 15 of each year mail a notice of assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants or settlement in place of taxes may be sought.

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

## PART IX

### AMENDMENTS TO ASSESSMENT ROLL

Amendment of  
Assessment Roll

**26.** Where the assessor finds that during the current taxation year:

- (a) a taxable interest in land is not entered in the assessment roll;
- (b) the value of an interest in land is not the same as the valuation entered in the assessment roll by reason of
  - (i) the demolition, destruction or damaging of an improvement,
  - (ii) new construction or new improvements,
  - (iii) a change in a permitted use, or

- (iv) a subdivision;
- (c) there has been a change in the possession, use or occupation;
- (d) there is a clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation;

the assessor shall amend the assessment roll to effect the necessary changes but subject to section 28, shall not make any amendments after December 31 of the current taxation year.

Notice of  
Amended  
Assessment

**27.** Where the assessment roll is amended, the assessor shall, as soon as practical after adoption of the amended assessment roll by band council resolution, mail a notice in the form set out in Schedule III or a form approved by Council in respect of the amended assessment to each person affected.

Under-assessment

- 28.** Where there has been an under-assessment resulting from
- (a) a person's failure to disclose information required under this by-law with respect to an interest in land; or
  - (b) a person's concealment of information required under this by-law with respect to an interest in land;

the assessor shall issue an amended assessment notice, in the form set out in Schedule III or a form approved by Council, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed.

**29.** Where a condition that gives rise to an amendment to the assessment roll existed during part of a taxation year, the tax administrator shall, in preparing an amended tax notice, adjust the amount of the taxes due on a pro rata basis.

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

**31.** Where Council approves an amendment to the assessment roll for the current year, the tax administrator shall forthwith refund any excess taxes that have been paid, together with interest at the rate of 10% per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART X  
APPEALS

Establishment of  
Assessment  
Review  
Committee

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

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

(2) Council shall maintain a list of substitute members of the Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable or unwilling to act, Council shall appoint the first person on the list of substitute members of the Assessment Review Committee to act for the period for which the member of the Assessment Review Committee is unavailable. If for any reason the first person on the list of substitute members is disqualified, unable or unwilling to act, Council shall appoint the next person on the list until a substitute member of the Assessment Review Committee is able to act.

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

(4) Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Assessment Review Committee at a rate of \$200 per day plus out of pocket expenses for time spent on activities related to the Assessment Review Committee.

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

- (a) is convicted of an offense under the *Criminal Code*;
- (b) fails to attend three consecutive appeal hearings; or

(c) fails to perform any of his or her duties under this by-law in good faith and in accordance with the terms of this by-law.

**33.(1)** A person whose name appears in the assessment roll may appeal to the Assessment Review Committee in respect of:

- (a) the liability to assessment;
- (b) the assessed value;
- (c) the assessment classification; or
- (d) any alleged error or omission.

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

Contents of Appeal

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

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

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

Duties of  
Committee

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

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Council on assessments, assessments classifications and assessment rolls which the Committee deems necessary;
- (c) select a Chairperson who shall supervise and direct the work of the Committee;
- (d) give the appellants, the assessor and the tax administrator at least ten (10) days written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;

(f) have control of its proceedings in order to fairly and adequately determine any appeal; and,

(g) where an appeal relates to an interest in land of which a person other than the appellant is the holder, give that person at least ten (10) days written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

(2) In performing their duties under this by-law, the members of the Assessment Review Committee shall:

(a) ensure that assessments and assessment rolls are equitable and fairly represent the assessed values provided for in this by-law;

(b) act impartially, fairly and reasonably, to the best of their skill and ability.

Chairperson

(3) The Chairperson of the Assessment Review Committee shall:

(a) supervise and direct the work of the Committee; and

(b) preside at sittings of the Committee.

Secretary

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

(5) The Secretary of the Assessment Review Committee shall:

(a) have the custody and care of all records, regulations, documents and orders made by or pertaining to the Committee; and

(b) relating to his or her office follow the direction of the Chairperson or the Committee.

Parties

**35.**(1) The assessor, or his or her designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor reasonable notice and opportunity to be heard at any appeal proceedings.

(2) The Assessment Review Committee shall give the Band Council ten (10) days written notice of, and a reasonable opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this by-law.

Quorum and  
Vacancy

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

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

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

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

Conflict of  
Interest

**37.(1)** No person shall sit as a member of the Assessment Review Committee hearing an appeal if that person:

- (a) has a direct or indirect financial interest in any property assessment to which an appeal relates;
- (b) is a member of Council;
- (c) is an employee of the Band or Council;
- (d) has financial dealings with the Band or Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

Date of sittings

**38.(1)** Subject to section 41(2), the Assessment Review Committee must make all decisions within 150 days after the assessment notices are sent out.

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

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

Witnesses and  
documents

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

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

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

(a) the Chairperson of the Committee shall sign and issue the Notice and the party shall serve it on the witness at least two (2) days before the appeal;

(b) the Notice shall be in the form attached as Schedule VI.

(4) The party requesting the attendance of a witness shall pay a two (\$2) dollar witness fee plus reasonable travelling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

Hearing of Appeals

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

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

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

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

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

Reference to Band Council

**41.(1)** Upon completion of hearing all appeals, except those adjourned under subsection 41(2), the Assessment Review Committee shall submit to Council its decision on each appeal, including the vote of each member of the Committee, either in favour or against allowing the appeal.

(2) Notwithstanding subsection 38(1), the Assessment Review Committee may, with the consent of all parties to an appeal, and

without prejudice to the rights to any party, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise Council as provided in this section.

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

Notice of decision

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

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

Amendment of Roll

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

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

(8) Forthwith upon receiving an amended assessment roll under subsection (6), the Chairperson of the Assessment Review Committee shall:

(a) verify that the roll has been amended according to the decisions of Council under subsections (3) and (6).

## PART XI

### TAX NOTICE

Tax Notice

**42.(1)** Where Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, not later than May 15 of the taxation year the tax administrator shall mail to every person whose name appears in the assessment role, a tax notice in the form set out in Schedule VII, or a form approved by Council, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

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

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

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

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

**45.**(1) Where it is shown that a person liable for taxes on an interest in land was not liable for taxes or was taxed in excess of the proper amount, at the direction of Council, the tax administrator shall refund to the taxpayer the amount paid in excess of liability.

(2) Where taxes imposed under this by-law are to be refunded under this section, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of the taxes due or accruing due.

## PART XII

### DUE DATE AND INTEREST

When Taxes  
Payable

**46.**(1) Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable as of July 15 of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

(2) All taxes payable under this by-law are debts due to the taxation authority and are recoverable as such in any court of competent jurisdiction or in any other manner provided by this by-law.

(3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this by-law, the person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal within thirty (30) days of the date of mailing of the tax notice referred to in Part XI.

(4) Unless a challenge is initiated pursuant to subsection (3), the taxpayer shall thereafter be estopped from denying liability to

pay taxes and estopped from challenging any steps taken to enforce the payment of taxes as provided in Part XVI.

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

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

**48.** Where an assessment roll is amended under this by-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under section 23.

Interest

**49.** If all or any portion of taxes remain unpaid after July 15 of the year they are first levied, the unpaid portion shall accrue compound interest at the rate of 1% per month or any part thereof.

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

### PART XIII

#### PERIODIC PAYMENTS

Payment of  
Percentage

**51.** Council, 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.

Payment on  
Account

**52.** Where Council has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax shall be a discharge of the liability for tax to the extent of the payment.

### PART XIV

#### RECEIPTS AND CERTIFICATES

Receipt

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

Certificate

**54.** On a request in writing, the tax administrator shall issue a certificate showing whether taxes have been paid with respect to any taxable interest in land, and if not, the amount of taxes outstanding.

## PART XV

### APPLICATION OF REVENUES

Application of Revenues

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

(2) Moneys raised shall include:

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

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

Authorized Expenditures

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

- (1) refunds of overpayment and interest;
- (2) all expenses of preparation and administration of this by-law;
- (3) remuneration of an assessor and the tax administrator;
- (4) all legal costs and other expenses of enforcement of this by-law.

## PART XVI

### COLLECTION AND ENFORCEMENT PROOF OF DEBT

Costs of Enforcement

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

Liability for Taxes

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

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

#### SPECIAL LIEN AND PRIORITY OF CLAIM

Taxes are a  
Special Lien

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

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

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

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

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

(6) When all taxes levied against the interest in land have been paid, the tax administrator shall certify that the special lien and encumbrance against the interest in land has been discharged, and shall register such certification in either register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

#### DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

List of Unpaid  
Taxes

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

Demand for  
Payment and  
Notice of  
Enforcement  
Proceedings

(2) Within thirty (30) days of completion of the list pursuant to subsection 60(1), the tax administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to every person named on the list, and to every 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.

Commencement  
of Enforcement  
Proceedings

(4) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 60(2), the tax administrator shall request authorization from Council to commence enforcement proceedings against the tax debtors. Council may direct the tax administrator to commence enforcement proceedings.

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

Postponement,  
Reduction and  
Remission of  
Taxes

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

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

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

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

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

#### DISTRESS: SEIZURE OF GOODS

Distress

**61.(1)** With the authorization of Council, the tax administrator may proceed by way of distress if the taxes or any portion thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to section 60.1(1) has expired.

Notice of Distress

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

Seizure of  
Property

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, the tax administrator shall effect a seizure by distress of such goods, and post a notice on the goods which are seized. The seized goods shall then be in the possession of the Band, as represented by the tax administrator.

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

#### DISTRESS: SALE OF GOODS SEIZED BY DISTRESS

Sale of Goods  
Seized by  
Distress

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

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

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

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

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

who is entitled to such surplus, the tax administrator shall pay such money into court by way of interpleader action.

(6) Goods of a tax debtor that would be exempt from seizure under a writ of execution issued by a superior court of the province in which the seizure is made are exempt from seizure under this section.

#### SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST

Sale of  
Improvements or  
Cancellation  
Proprietary  
Interest

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

By Public  
Auction

(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60.1(1), six (6) months from the end of the period specified by Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

Publication of  
Auction

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

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

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

Upset Price

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

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

Redemption  
Period

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

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

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

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

(12) Upon the filing of the certificate provided by subsection (9), any remaining debt of the tax debtor with respect to that interest

in land, including all reasonable costs and charges arising from the sale and disposition, shall be extinguished.

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

#### CANCELLATION OF INTEREST IN LAND HELD BY TAXPAYER

Notice of  
Cancellation

**64.(1)** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the tax administrator to proceed by way of cancellation of the interest. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in land in the form of Schedule XV.

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

(3) Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six (6) months after the specified period if enforcement proceedings are postponed under subsection 60.1(1), Council may direct the tax administrator to cancel the lease, licence or permit to occupy the interest in land. The tax administrator shall certify the cancellation in the form provided in Schedule XVI to this by-law and shall register it in the registers.

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

#### FORFEITURE OF PROPERTY

Forfeiture of  
Property

**65.(1)** Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid twenty-four (24) months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to section 60, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5), be absolutely forfeited.

Notice of  
Forfeiture

(2) The tax debtor's interest in land shall be forfeited under

subsection (1) forty (40) days after the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) in the form set out in Schedule XVII on the tax debtor and on anyone else who may be in lawful possession of the interest in land.

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

Contents of  
Notice of  
Forfeiture

(4) The Notice of Forfeiture shall state:

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

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

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

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

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

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

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

(a) includes all taxes then due and payable;

(b) includes reasonable costs incurred by the taxation authority in the forfeiture proceedings; and

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

(7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XVIII to this by-law, that the interest in land held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the registers.-

(8) Upon forfeiture of the tax debtor's interest in land the Taxation Authority shall acquire the interest in the land free and clear of all encumbrances or charges.

#### ABSCONDING TAXPAYER

Collection  
Proceedings

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

#### DISCONTINUANCE OF SERVICES

Discontinuance  
of Services

**67.** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1), Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the interest in land assessed pursuant to this by-law be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before Council to show cause as to why the services should not be discontinued and Council shall determine whether or not it will discontinue such services.

#### PART XVII

##### SERVICE AND LOCAL IMPROVEMENT CHARGES

Establishment of  
Service and Local  
Improvement  
Charges

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

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

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

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

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

- (a) a uniform rate; or
- (b) rates for each class of property based on
  - (i) the number of lineal feet along the fronting or abutting lands;
  - (ii) the area determined by the fronting or abutting lands;
  - (iii) the number of dwelling-units or commercial or industrial occupancies on the lands served; or
  - (iv) the estimated or actual use or consumption of the service by occupants of the lands served.
- (v) If some areas of land in respect of which a local improvement charge is to be imposed appear to call for a smaller or larger proportionate share of the charge because they are differently sized or shaped from other areas of land, those areas may be assigned the number of units of measurement the Council considers appropriate to ensure that they will bear a fair portion of the local improvement charge.

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

Notice of Charges

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

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

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

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

Hearing of Rep.

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

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

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

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

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

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

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

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

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

## PART XVIII

### GENERAL AND MISCELLANEOUS

Interpretation

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

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

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

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

Limitation Period

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

Extension of  
Time

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

Delivery of  
Notices

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

By-law  
Remedial

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

Headings

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

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

Coming into  
Force

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the  [14]  day of  [December] , 1999.

[James Ahnassay]

Chief James Ahnassay

[Gabriel Didzena]

Councillor Gabriel Didzena

[Fabian Chonkolay]

Councillor Fabian Chonkolay

[John Deedza]

Councillor John Deedza

[Fred Didzena]

Councillor Fred Didzena

[Charlie Chambaud]

Councillor Charlie Chambaud

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

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

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

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

Pursuant to section 13 of the *Dene Tha' First Nation Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by band council resolution made the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

Assessor

SCHEDULE II

(section 17)

CLASSES OF PROPERTY

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

SCHEDULE III  
(section 24, Part IX)

NOTICE OF ASSESSMENT

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

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

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

TAKE NOTICE that the assessment roll has been adopted by band council resolution dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ 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 *Dene Tha' First Nation Property Assessment and Taxation By-law*:

Name(s):

Address(es):

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

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

The assessed value of exempt land:

The assessed value of exempt improvements:

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

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

AND TAKE NOTICE 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 \_\_\_\_\_, 19\_\_\_\_ .

Tax Administrator

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

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

(description of the business and location)

on the following grounds:

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

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

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

Address to which all notices to appellant are to be sent

To: Assessment Review Committee

c/o

(office of the assessor)

SCHEDULE V

(subsection 38(3))

NOTICE OF HEARING

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

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

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

TAKE NOTICE that the Assessment Review Committee will hear an appeal from assessment requested in Schedule IV dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ relating to the above-noted interest in land at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

Chairperson  
Assessment Review Committee

SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

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

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

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

THIS IS TO REQUEST your attendance before the Assessment Review Committee at \_\_\_\_\_ (location) on the \_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ - at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_ day of \_\_\_\_\_ to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ .

Chairperson  
Assessment Review Committee

SCHEDULE VII

(section 42)

TAX NOTICE

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

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

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

PURSUANT to the provisions of the *Dene Tha' First Nation Property Assessment and Taxation By-law*, taxes in the amount of \_\_\_\_\_ are hereby levied with respect to the above-noted interest in land, and take notice that said taxes are due and payable forthwith, by cheque payable to the Dene Tha' 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 \_\_\_\_\_, 19\_\_\_\_.

Tax Administrator

SCHEDULE VIII

(section 57)

COSTS PAYABLE BY A TAXPAYER ARISING FROM  
ENFORCEMENT PROCEEDINGS

- |  |                         |
|--|-------------------------|
| 1. For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.:  | \$35.00 per notice      |
| 2. For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved:  | \$40.00 per hour        |
| 3. For drafting, filing and executing a lien or encumbrance:   | \$150.00                |
| 4. For sale of improvements or disposition of interests in reserve land, including attending, investigating, taking inventory, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | \$40.00 per hour        |
| 5. For issuing and registering any and all certificates required by Part XVI:  | \$10.00 per certificate |
| 6. For disbursements, including without limiting photocopying (\$.30 per page), advertising, storage fees, etc.:   | as and when arising     |

SCHEDULE IX  
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT to the *Dene Tha' First Nation Property Assessment and Taxation By-law*, I \_\_\_\_\_, Tax Administrator of the Dene Tha' 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 Dene Tha' 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 \_\_\_\_\_, 19\_\_ .

Tax Administrator

SCHEDULE X

(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

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

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

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

The payment date of June 30, 19 \_\_\_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Dene Tha' 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 in the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

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 *Dene Tha' First Nation Property Assessment and Taxation By-law*, seizing by distress the property described as follows:

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

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the seven (7) days set out above, will result in a copy of this notice being posted at the locations on reserve where the property is located and will result in the seizure of such property, which will be held in the possession of the Tax Administrator, at your cost, such cost being added to the amount of the taxes outstanding, until the tax debt is paid.

AND FURTHER TAKE NOTICE THAT pursuant to section 62(1) of the *Dene Tha' First Nation Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

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 Dene Tha' First Nation will occur on \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ (location) on the \_\_\_\_\_ Reserve.

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

(general description of the goods)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

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 Dene Tha' First Nation holding a sale by public auction (or tender) of the improvements located on the above-noted property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the \_\_\_\_\_ Reserve shall be published in the \_\_\_\_\_ 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 \_\_\_\_\_, 19\_\_.

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 Dene Tha' 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 *Dene Tha' First Nation Property Assessment and Taxation By-law*. The following person shall, pursuant to subsection 63(10) of that By-law, be substituted for the Tax Debtor as the holder of the above-noted interest in land:

(name and address of purchaser at sale)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

Tax Administrator

SCHEDULE XV  
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

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

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

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

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

Tax Administrator

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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 *Dene Tha' First Nation Property Assessment and Taxation By-law* for the above-noted interest in the years \_\_\_\_\_ have been outstanding for two (2) years and pursuant to section \_\_\_\_\_, the above-noted interest on the Reserve is now subject to forfeiture.

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

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

AND FURTHER TAKE NOTICE THAT unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Dene Tha' 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 \_\_\_\_\_, 19\_\_.

Tax Administrator

SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE:

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

I, \_\_\_\_\_, Tax Administrator for Dene Tha' 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 Dene Tha' Reserve, such interest has been forfeited to the Dene Tha' First Nation pursuant to sections \_\_\_\_\_ and \_\_\_\_\_ of the *Dene Tha' First Nation Property Assessment and Taxation By-law*.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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 \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ o'clock, at the administration office, (within the 30 days set out above) and show cause as to why the services should not be discontinued.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

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 \_\_\_\_\_, 19\_\_\_\_, 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 \_\_\_\_\_, 19\_\_\_\_.

Council

**O'CHIESE FIRST NATION**  
**1999 TAX RATES BY-LAW**  
**BY-LAW NO. 01**

[Effective December 8, 1999]

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

AND WHEREAS the Council of the 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 1999 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 each \$1000 of the assessed value of property shall be 1.45%.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [26] day of April, 1999.

Quorum [4]

[Danny Bradshaw]  
 Chief Danny Bradshaw

[Neil Strawberry]  
 Councillor Neil Strawberry

[James Beaverbones]  
 Councillor James Beaverbones

[Robert Strawberry]  
 Councillor Robert Strawberry

**STONEY FIRST NATION  
2000 TAX RATES BY-LAW**

[Effective July 6, 2000]

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

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 02nd day of May, 2000; and,

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

WHEREAS the Stoney Tribal Council enacted the *Stoney Property Tax By-law* on July 09th, 1991.

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

1. This By-law may be cited for all purposes as the *Stoney First Nation 2000 Tax Rates By-law*.

2. Pursuant to section 11 of the *Stoney Property By-law*, the rate of tax applied against each \$1,000 of the assessed value of property shall be:

- |  |       |
|--|-------|
| (a) for machinery and equipment                                    | 0.75% |
| (b) for residential property                                       | 1.16% |
| (c) for property other than machinery and equipment or residential | 1.52% |

Quorum:   [Nine (9)]  

\_\_\_\_\_  
[Darcy Dixon]  
Chief Darcy Dixon

\_\_\_\_\_  
[Paul Chiniquay]  
Chief Paul Chiniquay

\_\_\_\_\_  
Chief John Snow Sr.

\_\_\_\_\_  
[Dave Bears paw]  
Councillor Dave Bears paw

\_\_\_\_\_  
[Frank Crawler]  
Councillor Frank Crawler

\_\_\_\_\_  
[Valentine Fox]  
Councillor Valentine Fox

\_\_\_\_\_  
[Morris McLean]  
Councillor Morris McLean

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[Gerald Powderface]

Councillor Gerald Powderface

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Councillor Keith Lefthand

---

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Councillor Greg Twoyoungmen

---

---

[Aaron Young]

Councillor Aaron Young

---

---

[Clifford Pougette]

Councillor Clifford Pougette

---

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[Margery Twoyoungmen]

Councillor Margery Twoyoungmen

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Councillor Gordon Wildman

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[John Wesley]

Councillor John Wesley

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**ADAMS LAKE INDIAN BAND  
2000 TAX RATES BY-LAW  
BY-LAW NO. 2000-001**

[Effective June 25, 2000]

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 2000 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 23rd day of May 2000 at the Adams Lake Indian Band Administration Office, Chase, British Columbia.

A quorum of Band Council consists of four (4) duly elected Band Councillors.

\_\_\_\_\_  
Chief Ronnie Jules

\_\_\_\_\_  
[Kenneth Dennis]  
Councillor Kenneth Dennis

\_\_\_\_\_  
[Diane Jules]  
Councillor Diane Jules

\_\_\_\_\_  
[Chris Kenoras]  
Councillor Chris Kenoras

\_\_\_\_\_  
Councillor Joyce Pooley

\_\_\_\_\_  
[Colleen Foard]  
Councillor Colleen Foard

## ADAMS LAKE INDIAN BAND

## 2000 TAX RATE SCHEDULE

## BY-LAW NO. 2000-001

## 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	<b>10.7700</b>	<i>12.2800</i>
		2. Utilities	<b>60.6800</b>	<i>55.1200</i>
		3. Unmanaged Forest Land	<b>39.2600</b>	<i>11.8800</i>
Adams Lake Indian Band	<b>I.R.#1 to I.R.#5 (shown in bold)</b>  <i>I.R.#6 and I.R.#7 (shown in italic)</i>	4. Major Industry	<b>35.4700</b>	<i>53.8200</i>
		5. Light Industry	<b>34.6000</b>	<i>39.3300</i>
		6. Business/Other	<b>24.4000</b>	<i>26.8800</i>
		7. Managed Forest Land	<b>26.2100</b>	<i>6.0100</i>
		8. Recreational/ Non-Profit	<b>18.5500</b>	<i>13.6100</i>
		9. Farm	<b>16.0200</b>	<i>17.7600</i>

Note: Special areas include 12 (twelve) properties on Switsemalph Indian Reserve No. 7, which receive local services such as the wharf from the District of Salmon Arm. These rates are applicable to only the following roll numbers:

50-83-001-05053.000	50-83-001-05059.105	50-83-001-05059.116
50-83-001-05059.200	50-83-001-05057.000	50-83-001-05059.110
50-83-001-05059.120	50-83-001-05059.300	50-83-001-05057.010
50-83-001-05059.115	50-83-001-05059.125	50-83-001-05057.005

**BURNS LAKE INDIAN BAND**  
**PROPERTY TAX EXPENDITURE BY-LAW**  
**AMENDED BY-LAW NO. 1999-01**

[Effective February 8, 2000]

**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 1st of a calendar year through December 31st 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 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 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

4.(1) This by-law authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.

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

#### ANNUAL PROPERTY TAX BUDGET

5.(1) On or before October 31st 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 15th 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

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

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

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

#### ADMINISTRATION AND ENFORCEMENT

7. The surveyor of taxes shall administer this by-law.

#### BY-LAW REMEDIAL

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

#### MISCELLANEOUS

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

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

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

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

#### COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [18th] day of November, 1999.

[Robert Charlie]

Chief Robert Charlie

[Wesley Sam]

Councillor Wesley Sam

[Ryan Tibbetts]

Councillor Ryan Tibbetts

## SCHEDULE "A"

## GENERAL GOVERNMENT SERVICES

Tax Administration	\$15,000.00
Legislative	\$1,500.00
All Expenditures	\$0.00
Computers	\$5,000.00
General Administration	\$19,500.00
Land Purchase (Mortgage)	\$75,000.00
<i>General Government Services Expenditure Total</i>	<i>\$116,000.00</i>

## PROTECTIVE SERVICES

Fire Protection	\$15,000.00
911 Administration	\$0.00
<i>Protective Services Expenditure Total</i>	<i>\$15,000.00</i>

## TRANSPORTATION SERVICES

Transportation Services	\$0.00
Roads and Streets	\$7,500.00
<i>Transportation Services Expenditure Total</i>	<i>\$7,500.00</i>

## RECREATIONAL AND CULTURAL SERVICES

Recreational & Cultural Services	\$2,500.00
Community Centre	\$14,000.00
<i>Recreational and Cultural Services Expenditure Total</i>	<i>\$16,500.00</i>

## FISCAL SERVICES

Contribution to Reserve Funds	\$38,000.00
Capital Funds	\$0.00
Conditional Transfers to Other Gov'ts	\$0.00
<i>Fiscal Services Expenditure Total</i>	<i>\$38,000.00</i>

## OTHER EXPENDITURES

Surplus for Year	\$0.00
Public Health	\$0.00
<i>Other Expenditures Expenditure Total</i>	<i>\$0.00</i>

## TAXES FOR OTHER GOVERNMENTS

BCAA	\$6,489.00
School Tax Residential	\$0.00
School Tax Non-Residential	\$0.00
<i>Taxes for Other Governments Expenditure Total</i>	<i>\$6,489.00</i>
<i>Your 1999 Property Tax Budget Total</i>	<i>\$199,489.00</i>

**CHAWATHIL FIRST NATIONS  
RATES BY-LAW  
BY-LAW NO. 2000-T01**

[Effective June 25, 2000]

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

AND WHEREAS the Council of the Chawathil First Nations, (also known as the Hope Indian Band) enacted the *Chawathil First Nation Property Assessment and Taxation By-law* on December 20th, 1994;

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

1. This by-law may be cited for all purposes as the *Chawathil First Nations 2000 Rates By-law*.

2. Pursuant to section 30 of the *Chawathil 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, and forms part of the *2000 Rates By-law*.

This by-law is hereby enacted by the Council at a duly convened meeting held on the 2nd day of May, 2000.

[Ronald G. John]

Chief

[Anita John]

Councillor

[Rhoda E. Peters]

Councillor

[Ronald Charlie]

Councillor

[Garry Ewen]

Councillor

## SCHEDULE "A"

The Council of the Chawathil First Nations hereby adopts the following taxation rates for the 2000 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 2 - Utilities	0.0601112
Class 6 - Business and Other	0.0233206

Number and types of property classes may vary across jurisdictions.

**COLDWATER INDIAN BAND  
2000 TAX RATES BY-LAW**

[Effective June 25, 2000]

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 Coldwater Indian Band enacted the *Coldwater Indian Band Property Assessment and Taxation By-law* on May 20, 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 *Coldwater Indian Band 2000 Tax Rates By-law*.

2. Pursuant to section 11 of the *Coldwater Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms an integral part of the *2000 Tax Rates By-law*.

This by-law is hereby enacted by Coldwater Indian Band Council at a duly convened meeting held on the 29th day of May, 2000.

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

[F. Gordon Antoine]  
F. Gordon Antoine - Chief

[Harold Aljam]  
Councillor Harold Aljam

[Harry Spahan]  
Councillor Harry Spahan

Councillor Jerry Voght

Councillor Lorraine Moses

Councillor Laura Antoine

[Ronald Aljam]  
Councillor S. Ronald Aljam

## SCHEDULE "A"

The Council of the Coldwater Indian Band hereby adopts the following taxation rates for the 2000 taxation year for the following classes of property.

COLUMN 1	COLUMN 2		
Class of Property as prescribed under Schedule II and Section 11 of the <i>Coldwater Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Coldwater Property Assessment and Taxation By-law</i> .		
	Local Purposes	B.C. Assessment Authority Levy	Total of all Tax Rates
Class 1 - Residential	8.3227	0.1271	8.4498
Class 2 - Utilities	25.6643	0.6136	26.2779
Class 3 - Unmanaged Forest Land	23.8880	0.4544	24.3424
Class 4 - Major Industry	23.2796	0.7452	24.0248
Class 5 - Light Industry	19.8796	0.3702	20.2498
Class 6 - Business and Other	18.1247	0.3591	18.4838
Class 7 - Managed Forest Land	8.3411	0.4204	8.7615
Class 8 - Recreation Property / Non-Profit Organization	8.0470	0.1435	8.1905
Class 9 - Farm	9.1470	0.1724	9.3194

**COLUMBIA LAKE INDIAN BAND**  
**2000 RATES BY-LAW**  
**BY-LAW NO. 2000-TX01**

[Effective June 4, 2000]

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 rising out of or any ancillary to such purpose;

AND WHEREAS the Council of the Columbia Lake Indian Band enacted the *Columbia Lake 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 section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Columbia Lake Indian Band 2000 Rates By-law*.

2. Pursuant to section 24 of the *Columbia Lake Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2000 Rates By-law*.

This by-law is hereby enacted by the Council of the Columbia Lake Indian Band at a duly convened meeting held on the [11th] day of [April], 2000.

\_\_\_\_\_  
[Gayle Michel ]

Chief

\_\_\_\_\_  
[Joseph Nicholas]

Councillor

\_\_\_\_\_  
[Lucille Shovar]

Councillor

\_\_\_\_\_  
[Yvonne Armstrong]

Councillor

## SCHEDULE "A"

The Council of the Columbia Lake Indian Band hereby adopts the following taxation rates for the 2000 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	9.347326
2. Utility	31.780908
3. Unmanaged Forest	0.00000
4. Major Industry	0.00000
5. Light Industry	0.00000
6. Business/Other	22.433582
7. Managed Forest	0.00000
8. Recreational/Non-Profit	0.00000
9. Farm	0.00000

**LOWER NICOLA INDIAN BAND  
ANNUAL TAX RATES BY-LAW  
FOR THE TAXATION YEAR 2000**

[Effective June 4, 2000]

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 2000 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 2000*.

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 Band held at the Lower Nicola Council Offices, Nicola Mameet Indian Reserve No. 1, British Columbia, this 17th day of January, 2000.

[Victor York]

\_\_\_\_\_  
Chief Victor York

\_\_\_\_\_  
Councillor Patrick Sterling

[Clyde Sam]

\_\_\_\_\_  
Councillor Clyde Sam

[Austin Sterling]

\_\_\_\_\_  
Councillor Austin Sterling

[Maggie Shuter]

\_\_\_\_\_  
Councillor Maggie Shuter

[Jamie Swakum-Antoine]

Councillor Jamie Swakum-  
Antoine

[Robert Sterling Jr.]

Councillor Robert Sterling Jr.

[Stuart Jackson]

Councillor Stuart Jackson

SCHEDULE II  
2000 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 \$1,000 of the assessed value of the land and improvements
Lower Nicola Taxation District	All Reserves including:	Class 1 – Residential	12.4760
	Nicola Mameet Indian Reserve No. 1	Class 2 – Utilities	65.8731
	Hamilton Creek Indian Reserve No. 7	Class 3 – Unmanaged Forest Land	13.0998
	Pipseul Indian Reserve No. 3	Class 4 – Major Industry	53.7714
	Joeyaska Indian Reserve No. 2	Class 5 – Light Industry	34.9327
	Logan's Indian Reserve No. 6	Class 6 – Business & Other	28.6947
	Zoht Indian Reserve No's 4, 5 & 14	Class 7 – Managed Forest Land	6.6123
	Speous Indian Reserve No. 8	Class 8 – Recreational Property/Non-Profit Organization	13.3493
		Class 9 – Farm	19.9616

**LOWER SIMILKAMEEN INDIAN BAND**  
**1999 RATES BY-LAW**  
**BY-LAW NO. 99-01**

[Effective February 8, 2000]

WHEREAS:

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

AND WHEREAS:

The Council of the Lower Similkameen Indian Band enact 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 as the *Lower Similkameen Indian Band 1999 Rates By-law*.

2. Pursuant to Section 11 of the *Lower Similkameen Indian Band Property Assessment and Taxation By-law*, the tax rates for each class property shall be in accordance with Schedule "A" which is attached, and forms part of the *1999 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 8th day of December, 1999.

Quorum  [THREE (3)]

[Moses Louie]

Chief Moses Louie

[Theresa Dennis]

Councillor Theresa Dennis

[Richard Terbasket]

Councillor Richard Terbasket

Councillor Pauline Terbasket

## SCHEDULE "A"

The Council of the Lower Similkameen Indian Band hereby adopts the following taxation rates for the 1999 taxation year for the following classes of property.

Class of Property as prescribed under Schedule II and Section 17 of the *Lower Similkameen Indian Band Property Assessment and Taxation By-law*. Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Lower Similkameen Indian Band Property Assessment and Taxation By-law*.

	Electoral Area G "Jurisdiction 716"			Electoral Area B "Jurisdiction 716"		
	lands + Improv.	Improv. only	lands only	lands + Improv.	Improv. only	lands only
Class 1- Residential	7.3357	0.9637	N/A	7.4389	0.9882	0.1643
Class 2- Utilities	23.3598	3.443	N/A	23.721	3.4587	0.5751
Class 3- Unmanaged Forest Land	20.915	3.9348	N/A	21.3278	3.9528	0.6572
Class 4- Major Industry	21.1787	3.3446	N/A	21.5296	3.3599	0.5586
Class 5- Light Industry	17.4395	3.3446	N/A	17.7904	3.3599	0.5586
Class 6- Business and Other	15.4565	2.4101	N/A	16.7093	2.4211	0.4025
Class 7- Managed Forest Land	6.2173	2.9511	N/A	6.5269	2.9646	0.4929
Class 8- Recreational	7.3598	0.9837	N/A	7.463	0.9882	0.1643
Class 9- Farm	8.491	0.9837	N/A	8.5942	0.9982	0.1643

**MUSQUEAM INDIAN BAND  
RATES BY-LAW NO. 2000-01**

[Effective June 4, 2000]

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

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

NOW BE IT 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 2000 Rates By-law No. 2000-01*.

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 *2000 Musqueam Indian Band Rates By-law No. 2000-01*.

This by-law is hereby enacted by Council at a duly convened meeting held on the 08th day of May, 2000.

[Ernest Campbell]

Chief

[Mary Charles]

Councillor

[Allyson Fraser]

Councillor

[Howard Grant]

Councillor

[Wayne Sparrow]

Councillor

[Nolan Charles]

Councillor

[Arthur Stogan]

Councillor

## SCHEDULE "A"

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2000 taxation year for the following classes of property.

Column 1	Column 2
Classes 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 \$1,000.00 of the assessed value of the land and improvements as determined in accordance with the <i>Musqueam Indian Band Property Taxation By-law</i> .
Class 1 - Residential	6.063102
Class 2 - Utilities	49.207529
Class 3 - Unmanaged Forest Lands	0.000000
Class 4 - Major Industry	46.165064
Class 5 - Light Industry	42.034879
Class 6 - Business and Other	27.769007
Class 7 - Managed Forest Land	0.000000
Class 8 - Recreation/Non-Profit Organization	7.972979
Class 9 - Farm	1.986650

**NADLEH WHUT'EN INDIAN BAND NO. 612**  
**NADLEH WHUT'EN INDIAN BAND 2000 RATES BY-LAW**  
**BY-LAW NO. 2000-7**

[Effective June 25, 2000]

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 2000 Rates By-law Amending By-law*.

PART I

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 *2000 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 23rd day of May, 2000.

A quorum of Council consists of [3] Nadleh Whut'en Indian Band Councilors.

MOVED BY: [Chief Martin Louie]

SECONDED BY: [Councilor Kenny Nooski]

[Martin Louis]

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Chief Martin Louie

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Councilor Ernie Nooski Sr.

[Gary George]

---

Councilor Gary George

[Kenny Nooski]

---

Councilor Kenny Nooski

## SCHEDULE "A"

The Council of the Nadleh Whut'en Indian Band hereby adopts the following taxation rates for the 2000 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	9.1696
Class 2 Utilities	26.6439
Class 3 Unmanaged Forest Lands	24.7607
Class 4 Major Industry	24.3804
Class 5 Light Industry	20.6054
Class 6 Business and Other	18.7400
Class 7 Managed Forest Land	9.0752
Class 8 Recreation/Non-Profit Organization	8.2950
Class 9 Farm	9.4239

**NESKONLITH INDIAN BAND  
PRESCRIBED TAX RATES  
FOR THE TAXATION YEAR 1999**

[Effective December 22, 1999]

Class of Property	Tax Rate	Tax Rate
	I.R. #3	I.R. #1, #2
1. Residential	11.77	11.26
2. Utilities	47.85	49.74
3. Unmanaged Forest Land	13.21	39.26
4. Major Industry	46.06	35.47
5. Light Industry	39.14	32.75
6. Business/Other	28.62	21.82
7. Managed Forest Land	6.68	26.21
8. Recreation Property/Non-Profit Organization	13.40	13.84
9. Farm	16.13	13.69

BE IT KNOWN that this By-law entitled the *1999 Rates By-law* which forms part of the taxation by-law passed by Chief and Council and approved by the Minister on July 30, 1993, that being a by-law to provide a system on the reserve lands on the Neskonlith 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 by the Chief and Council of the Neskonlith Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Neskonlith Indian Band held at Neskonlith Indian Band Administration Office, Chase, British Columbia, this [4th] day of [October], 1999.

Moved by: [Leigh Ann Edwards]      Seconded by: [Frank Deneault]

A Quorum of Band Council consists of 4 councillors.

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[Richard Manuel]

Councillor Richard Manuel

\_\_\_\_\_  
[Leigh Ann Edwards]

Councillor Leigh Ann Edwards

\_\_\_\_\_  
[Frank Deneault]

Councillor Frank Deneault

\_\_\_\_\_  
[Bonnie Andrew]

Councillor Bonnie Andrew

**PAVILION INDIAN BAND  
RATES BY-LAW 2000-T05**

[Effective July 8, 2000]

SCHEDULE "A"  
Prescribed Tax Rates  
For The Taxation Year 2000

Class of Property	Tax Rate
1. Residential	9.7271
2. Utilities	32.5107
3. Unmanaged Forest Land	00.000
4. Major Industry	28.1395
5. Light Industry	24.0916
6. Business/Other	19.9251
7. Managed Forest Land	00.000
8. Recreational Property/ Non-Profit Organization	8.8444
9. Farm	11.3794

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 25th, 1994, that being a by-law to establish by by-law a system on the reserve lands of the 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 reserves is hereby enacted as *By-law 2000-T05* by the Chief and Council of the Pavilion Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Pavilion Indian Band held at the Pavilion Indian Band Administration Office, Pavilion, British Columbia, this [15] day of [May], 2000

MOVED BY: [Pat Brady]      SECONDED BY: [Marvin Bob]

A quorum of Band Council consists of [4] Councillors.

[Marvin Bob]

Community Chief Marvin Bob

[Robert Shintah]

Political Chief Robert Shintah

[Dennis Ned]

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Councillor Dennis Ned

---

Councillor Sharon Edwards

Pat Brady

---

Councillor Pat Brady

[Aaron Higginbottom]

---

Councillor Aaron Higginbottom

**SEABIRD ISLAND INDIAN BAND  
RATES BY-LAW 2000-1**

[Effective June 4, 2000]

SCHEDULE "A"  
Prescribed Tax Rates  
For the Taxation Year 2000

Class of Property	Tax Rate
1) Residential	10.95160
2) Utilities	65.13185
3) Unmanaged Forest	20.27584
4) Major Industry	31.58764
5) Light Industry	28.34024
6) Business	21.94347
7) Managed Forest	23.84917
8) Recreation/nonprofit	9.64560
9) Farm	18.85299

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 July 30th 1993, 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 2000-1* 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 11th day of May, 2000.

Moved by: [Clement Seymour]      Seconded by: [Tyrone McNeil]

A Quorum of Band Council consists of [4] Councillors.

[Mervin Wayne Bobb]

Chief

[Tyrone McNeil]

Councillor

[Clement Seymour]

Councillor

[Margaret Pettis]

Councillor

[Marcia Peters]

Councillor

**SHUSWAP INDIAN BAND  
2000 RATES BY-LAW  
BY-LAW NO. 2000-TX01**

[Effective June 25, 2000]

THAT 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 rising out of or any ancillary to such purpose .

AND WHEREAS the Council of the Shuswap Indian Band enacted the *Shuswap 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 section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Shuswap Indian Band 2000 Rates By-law*.

2. Pursuant to section 24 of the *Shuswap 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 *2000 Rates By-law*.

This by-law is hereby enacted by the Council of the Shuswap Indian Band at a duly convened meeting held on the 09th day of May, 2000.

\_\_\_\_\_  
[Paul Sam]

Chief

\_\_\_\_\_  
[Alice Sam]

Councillor

\_\_\_\_\_  
[Rosalita Pascal]

Councillor

## SCHEDULE "A"

The Council of the Shuswap Indian Band hereby adopts the following taxation rates for the 2000 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	11.55975
2. Utility	50.86289
3. Unmanaged Forest	0.000000
4. Major Industry	0.000000
5. Light Industry	41.61509
6. Business/Other	27.16541
7. Managed Forest	0.000000
8. Recreational/Non Profit	12.13773
9. Farm	0.000000

**SLIAMMON FIRST NATION  
2000 ANNUAL TAX RATES BY-LAW**

[Effective June 25, 2000]

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 2000 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 *2000 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 25th day of May, 2000.

[Chief Denise Smith]

Chief Denise Smith

[Maynard Harry]

Maynard Harry, Councillor

[Grace Adams]

Grace Adams, Councillor

[Walter Paul]

Walter Paul, Councillor

Bruce Point, Councillor

[Donna Tom]

Donna Tom, Councillor

[Norman Gallagher]

Norman Gallagher, Councillor

[Lindsay Louie]

Lindsay Louie, Councillor

SCHEDULE "A"  
Sliammon Taxation Authority  
Classes of Property

<u>Class</u>	<u>Rate</u>
Class 1 - Residential	9.1372
Class 2 - Utilities	32.5711
Class 3 - Unmanaged Forest Land	26.6997
Class 4 - Major Industry	25.9862
Class 5 - Light Industry	22.2424
Class 6 - Business and Other	22.9916
Class 7 - Managed Forest Land	14.1349
Class 8 - Recreation	8.7746
Class 9 - Farm	9.9049

**SONGHEES FIRST NATION  
2000 RATES BY-LAW NO. 2000-02**

[Effective June 25, 2000]

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 Songhees First Nations (also known as Songhees Indian Band) has duly and properly enacted the *Songhees 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 *Songhees First Nation 2000 Rates By-law No. 2000-02*.

**2.** Pursuant to Section 18.1 of the *Songhees 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 *2000 Songhees First Nation Rates By-law No. 2000-02*.

This by-law is hereby enacted by Council at a duly convened meeting held on the 5th day of May, 2000.

\_\_\_\_\_  
[Chief Robert Sam]

Chief Robert Sam

\_\_\_\_\_  
[Gary Albany]

Councillor Gary Albany

\_\_\_\_\_  
[Bernard George]

Councillor Bernard George

\_\_\_\_\_  
[Elmer George]

Councillor Elmer George

## SCHEDULE "A"

The Council of the Songhees First Nation hereby adopts the following taxation rates for the 2000 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>Songhees 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	9.3 001
Class 2 - Utilities	47.0917
Class 3 - Unmanaged Forest Land	22.1649
Class 4 - Major Industry	39.8885
Class 5 - Light Industry	27.8177
Class 6 - Business and Other	27.62932
Class 7 - Managed Forest Land	18.57284
Class 8 - Recreation/Non-Profit Organization	10.39855
Class 9 - Farm	11.3479



<hr/> <p>Krisandra Jacobs</p>	<hr/> <p>[Veronica Baker]</p>
<hr/> <p>[Dennis Joseph]</p>	<hr/> <p>Veronica Baker</p>
<hr/> <p>Dennis Joseph</p>	<hr/> <p>[Byron Joseph]</p>
<hr/> <p>[Anthony Moody]</p>	<hr/> <p>Byron Joseph</p>
<hr/> <p>Anthony Moody</p>	<hr/> <p>Tewanee Joseph</p>
<hr/> <p>[Ann Whonnock/syexwáliya]</p>	<hr/> <p>Faye Halls</p>
<hr/> <p>Ann Whonnock/syexwáliya</p>	<hr/> <p>Harold Calla</p>
<hr/> <p>Orene Brown</p>	

SCHEDULE “A”

Property Classes within each Taxation District  
(Section 15)

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Seymour (NVD) Taxation District	The Whole of Seymour Creek Indian Reserve Number 2  That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of North Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	7.48616
		2. Utilities	58.76163
		3. Unmanaged Forest Land	0.00000
		4. Major Industry	57.70577
		5. Light Industry	36.80651
		6. Business & Other	22.73602
		7. Managed Forest Land	0.00000
		8. Recreational Property/ Non-Profit Organization	10.86594
		9. Farm	0.00000

## SCHEDULE "A" (continued)

Property Classes within each Taxation District  
(Section 15)

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Mission (NVC) Taxation District	The Whole of Mission Indian Reserve Number 1	1. Residential	7.12181
		2. Utilities	59.66315
		3. Unmanaged Forest Land	
		4. Major Industry	56.22562
		5. Light Industry	34.35506
		6. Business & Other	22.49344
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	9.5081
		9. Farm	

SCHEDULE “A” (continued)

Property Classes within each Taxation District  
(Section 15)

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Capilano (WVD) Taxation District	That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of West Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	6.6611
		2. Utilities	34.2133
		3. Unmanaged Forest Land	0
		4. Major Industry	26.0480
		5. Light Industry	23.0730
		6. Business & Other	18.4478
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	10.0807
		9. Farm	0

**SQUAMISH INDIAN BAND**  
**PROPERTY ASSESSMENT BY-LAW**  
**AMENDMENT BY-LAW NO. 1-1999**

[Effective February 8, 2000]

WHEREAS:

A. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Assessment By-law* at a meeting held on the 16th day of December, 1992, pursuant to the provisions of the *Indian Act* and in particular pursuant to subsection 83(1) of the *Indian Act*, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 31st day of December, 1992;

B. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Assessment By-law, Amendment No. 1-1993* at a meeting held on the 15th day of December, 1993, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 29th day of December, 1993;

C. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Assessment By-law, Amendment No. 1-1994* at a meeting held on the 20th day of December, 1994, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 31st day of December, 1994;

D. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Assessment By-law, Amendment No. 1-1996* at a meeting held on the 4th day of December, 1996, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 23rd day of December, 1996;

E. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Assessment By-law, Amendment No. 1-1998* at a meeting held on the 18th day of March, 1998, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 18th day of March, 1998;

F. The Band Council of the Squamish Indian Band wishes to further amend the *Squamish Indian Band Property Assessment By-law*;

NOW BE IT HEREBY RESOLVED that the following By-law be and is hereby enacted for the purpose of amending certain provisions of the *Squamish Indian Band Property Assessment By-law* as hereinafter provided.

#### SHORT TITLE

**1.0** This by-law may be cited as the *Squamish Indian Band Property Assessment By-law, Amendment By-law No. 1-1999*.

#### AMENDMENT

**2.0** The *Squamish Indian Band Property Assessment By-law* is amended:

(a) in Schedule “V”, subsection 1. by deleting the words “November 5, 1996” in the second line of the section and replacing it with the words “October 15, 1999”.

#### TENSE

**3.0** Where a provision in this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present tense, future tense or the past tense.

#### BY-LAW REMEDIAL

**4.0** 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.

#### HEAD NOTE

**5.0** Head notes, marginal notes and provision headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

#### SEVERANCE OF SECTIONS

**6.0** 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.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Indian Band held at 320 Seymour Boulevard, North Vancouver, British Columbia, V7J 2J3, this [15] day of December, 1999.

A quorum of Squamish Nation Council consists of [8] councillors.

Moved by: [Ann Whonnock]                      Seconded by: [Chief Gibby Jacob]

[Chief Bill Williams]

Chief Bill Williams

[Alroy Baker]

Councillor Alroy Baker

[Veronica Baker]

Councillor Veronica Baker

[Orene Brown]

---

Councillor Orene Brown

[Chief Gibby Jacob]

---

Councillor Chief Gibby Jacob

[Dennis Joseph]

---

Councillor Dennis Joseph

[Marion Joseph]

---

Councillor Marion Joseph

[Anthony Moody]

---

Councillor Anthony Moody

[Ann Whonnock]

---

Councillor Ann Whonnock

**ST. MARY'S INDIAN BAND  
RATES BY-LAW 2000-YR08**

[Effective June 25, 2000]

SCHEDULE "A"  
Prescribed Tax Rates  
For the Taxation Year 2000

Class of Property	Tax Rates
1. Residential	15.4662
2. Utility	76.1692
3. Major Industry	71.4798
4. Light Industry	40.6173
5. Business	34.9561
6. Seasonal	17.4185
7. Farm	17.6202

BE IT KNOWN that this by-law entitled *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council, and approved by the Minister on March 9, 1992, that being a by-law, to establish via by-law a system on the reserve lands of the St. Mary's Indian Band for the fair and equitable taxation for local purposes of land, or interests in land, including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as *By-law 2000-YR08* by the Chief and Council of the St. Mary's Indian Band.

APPROVED AND PASSED by the St. Mary's Indian Band Council this [23rd] day of [May], 2000.

A quorum for this Band consists of (3) Council Members.

[Sophie Pierre]

Chief Sophie Pierre

[Cheryl Casimer]

Cheryl Casimer, Councillor

[Terry White]

Terry White, Councillor

[Jim Whitehead]

Jim Whitehead, Councillor

Robert Williams, Councillor

**TSAWOUT INDIAN BAND  
RATES BY-LAW 2000 TX-01**

[Effective June 4, 2000]

SCHEDULE "A"  
Tsawout Indian Band  
Prescribed Tax Rates  
For the 2000 Taxation Year

Class of Property	Tax Rate
1. Residential	10.21955
2. Utility	49.05384
3. Unmanaged Forest	0.00000
4. Major Industry	0.00000
5. Light Industry	0.00000
6. Business/Other	25.29339
7. Managed Forests	0.00000
8. Recreational/Non-Profit	0.00000
9. Farm	0.00000

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Tsawout Indian Band Taxation By-law* passed by Chief and Council and approved by the Minister, May 27, 1994, that being a by-law to establish by by-law a system on the reserve lands of the Tsawout Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as *By-law 2000 TX-01* by the Chief and Council of the Tsawout Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Tsawout Indian Band held at the Tsawout Indian Band Administration Office, 7725 Tetayut Road Saanichton, British Columbia, this [1st] day of [May], 2000.

Moved by: [Gus Underwood]      Seconded by: [Allan L. Claxton]

A quorum of Council consists of [4] Councillors.

[Allan L. Claxton]

Chief Allan Claxton

Councillor Stanley Sam

[George B. Underwood]

Councillor George B. Underwood

[Gus Underwood, Sr.]

Councillor Gus Underwood, Sr.

Councillor Joel Pelkey, Sr.

[Louis Claxton]

Councillor Louis Claxton]

**TSAWWASSEN FIRST NATION  
ASSESSMENT BY-LAW  
AMENDMENT BY-LAW 1999**

[Effective March 9, 2000]

WHEREAS the Council of a band may make by-laws for the purpose of taxation of land or interests in land in a reserve for local purposes pursuant to section 83(1) of the *Indian Act* and with respect to any matter arising out of or ancillary to the exercise of powers under section 83 of the Act;

AND WHEREAS the Council of the Tsawwassen First Nation, also known as the Tsawwassen Indian Band (the "First Nation") enacted a taxation by-law (the *Taxation By-law*); and an assessment by-law (the *Assessment By-law*) on March 11, 1994, respectively;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved both the *Taxation By-law* and the *Assessment By-law* on May 26, 1994;

AND WHEREAS the Council of the First Nation enacted an *Amendment By-law 1995* on May 19, 1995 to amend the *Assessment By-law*, which was approved by the Minister of Indian Affairs and Northern Development;

AND WHEREAS the Chief and Council of the First Nation deems it advisable and in the best interests of the First Nation to further amend the *Assessment By-law* as set out below;

BE IT HEREBY RESOLVED that the Chief and Council of the First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act*.

**1. In section 2.1:**

- (a) substitute "R.S.B.C. 1996 c.20" for "R.S.B.C. 1979" in the definition of "*Assessment Act*";
- (b) substitute "R.S.B.C. 1996 c.21" for "R.S.B.C. 1979 c.22" in the definition of "*Assessment Authority Act*";
- (c) substitute the following as the definition of "improvement":

"means any building, structure or similar thing constructed or placed on or in land, on or in water over land, or on or in another improvement including, without limitation, the categories and types of things listed in Schedule 1 but excluding the categories and types of things listed in Schedule 2 and excluding any of the following things unless that thing is a building or is deemed to be included in this definition by Schedule 1:

- (i) production machinery,

(ii) anything intended to be moved as a complete unit in its day to day use,

(iii) furniture and equipment that is not affixed for any purpose other than its own stability and that is not easily moved by hand,”

(d) add the following at the end of the definition of “market value”:

“without any reduction in value by reason of being situated on the reserve.”

**2.** Section 5 shall be amended by substituting the following:

**5.1** The following property is not subject to assessment under this by-law:

**5.1.1** any property owned, occupied, used or held by the First Nation;

**5.1.2** any property owned, occupied, used or held by a member of the First Nation for the residence of that member or his or her family;

**5.1.3** any property owned, occupied, used or held by a member of the First Nation for educational, ceremonial, religious or community purposes if such purposes have been approved by a Resolution of Chief and Council;

**5.1.4** any property occupied by, held by, allotted to or in the lawful possession of a member of the First Nation under a Certificate of Possession, Certificate of Occupation or Notice of Entitlement, provided that the member is not receiving payment for the use of the property from any person who is not a member of the First Nation whether under a lease, a sublease or any other arrangement;

**5.1.5** property held by a corporation whose shares are held exclusively and beneficially by a member or members of the First Nation provided that no member is receiving payment for the use of the property from any person who is not a member of the First Nation whether under a lease, a sublease or any other arrangement and notwithstanding the foregoing, and for greater certainty, if a corporation’s shares are held, in whole or in part, by a member of the First Nation in trust for any person who is not a member of the First Nation, then the property owned or held by such corporation is not exempt from assessment pursuant to this subsection;

**5.1.6** a burial ground or cemetery to the extent that it is used for burial purposes;

**5.1.7** manufactured homes

(i) owned, occupied, used or held by the First Nation;

- (ii) owned, occupied, used or held by a member of the First Nation for the residence of that member or his or her family;
- (iii) owned, occupied, used or held by a member of the First Nation for educational, religious or community purposes if such purposes have been approved by a Resolution of Chief and Council;
- (iv) held in storage or which form part of the inventory of a manufacturer or dealer; or
- (v) licensed and equipped to travel on a public highway, occupied by a genuine tourist, and situated within a mobile home park or manufactured home park for a period of less than 60 days per year; and

**5.1.8** property adapted or designed and exclusively used for the purpose of abating pollution by controlling waste substances, but not including improvements used for the purpose of converting or treating waste substances with a view to producing from them any commercial or useful product, provided that where property exempted under this subsection is not exclusively used to abate pollution in the manner referred to in this subsection, but is primarily so used, the Taxation Officer may determine the portion of the assessed value of the property attributable to that abatement, and that portion is exempt.”

**3.** Section 7.1 shall be amended by substituting the following:

“**7.1** Except as otherwise provided in this by-law, the chief assessor shall assess the value of all property subject to assessment and shall use the market value as the basis for assessment.”

**4.** Section 9.1 shall be amended by substituting the following:

“**9.1** The market value of forest land is the total of

- (a) the value that the land has for the purpose of growing and harvesting trees, but without taking into account the existence on the land of any trees, and
- (b) a value for cut timber determined in accordance with Section 24 of the *Assessment Act*.”

**5.** Section 13.2 shall be deleted in its entirety.

**6.** Section 26.4 shall be amended by substituting the following:

“**26.4** Unless the property holder complies with a notice delivered to him

under section 26.1 by delivering the required statement to the chief assessor within thirty days of the receipt of the notice by him, then the chief assessor may assess the property based on information available and the property holder is in violation of this by-law and is liable to a penalty pursuant to section 78.1.”

7. Section 27.1 shall be amended by substituting the following:

“**27.1** The chief assessor shall be given access to, and may examine and take copies of and extract from the books, accounts, vouchers, documents, and appraisals of the property holder of assessable property within the reserve who shall, on request, furnish every facility and assistance required for the examination. Any person who fails to do so violates this by-law and is liable to a penalty pursuant to section 78.1.”

8. Sections 28.1 and 28.2 as amended by the *Assessment By-law 1995* are deleted in their entirety and the following substituted:

“**28.1** The property holder of any property within the reserve shall give the chief assessor all reasonable assistance and furnish the chief assessor with such information as the chief assessor reasonably may require in order to assess the property for the purposes of this by-law. Any person who fails to do so violates this by-law and is liable to a penalty pursuant to section 78.1.

**28.2** The chief assessor may, for any purpose relating to assessment, enter into or on and inspect land and improvements. Any person who obstructs the chief assessor in such entry violates this by-law and is liable to the penalty set out in section 78.”

9. Parts 6 and 7 of the by-law are deleted in their entirety and replaced by Parts 6, 7 and 8 as set out in the First Schedule to this *Amendment By-law 1999*.

10. Any reference in the by-law to “Court of Revision” shall be deemed to be a reference to the property assessment review panel and any reference to “Assessment Review Committee” shall be deemed to be a reference to the property assessment appeal board. Without limitation, the words “Court of Revision” shall be deleted in sections 17.2, 21.6, 29.1, and 72.1 (as re-numbered by this *Amendment By-law 1999*) and replaced by “property assessment review panel” and the words “Assessment Review Committee” shall be deleted in sections 21.4, 72.1 and 73.1 (as re-numbered by this *Amendment By-law 1999*) and replaced by “property assessment appeal board”.

11. “Part 8 – General Provisions” shall be re-numbered as “Part 9 – General Provisions” and sections 68 to 73 shall be re-numbered as sections 72 to 77.

12. A new section 78 shall be added as follows:

“PENALTY

**78.1** Any violation of this by-law is punishable on summary conviction with a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days or both.”

**13.** A new section 79 shall be added as follows:

“SCHEDULES:

**79.1** The following Schedules are attached to, and form part of, this by-law.

Schedule 1	Improvements – definition
Schedule 2	Improvements – Exclusion
Schedule 3	Exemption from Industrial Improvements
Schedule 4	Prescribed Manuals
Schedule 5	Prescribed Classes of Property
Schedule 6	Standards for the Classification of Land as a Farm
Schedule 7	Application for Classification as a Farm
Schedule 8	Forest Land
Schedule 9	Land Values for Farm Land
Schedule 10	Depreciation of Industrial Improvements
Schedule 11	Railway and Pipeline Corporations Valuation Schedule
Schedule 12	Electrical Power Corporations Valuation Schedule
Schedule 13	Telecommunications Corporations Valuation Schedule
Schedule 14	Railway, Pipeline and Electrical Power Corporation’s Rights of Way Valuation Schedule
Schedule 15	Fee for True Copy of Assessment Notice
Schedule 16	Court of Revision – Oath”

**14.** Schedule 4 to the by-law is amended by deleting “November 10, 1992” and inserting “November 6, 1998”.

**15.** Schedule 6 to the by-law is deleted in its entirety and replaced by the Second Schedule to this *Amendment By-law 1999* being B.C. Reg. 411/95 as amended “Standards for the Classification of Land as a Farm Regulation” save that:

- (a) in the definition of “primary agricultural production” in section 1, the words “as approved by the commissioner, following consultation with the Minister of Agriculture, Fisheries and Food” shall be deleted and replaced with “as approved by the chief assessor following consultations with the Chief and Council”;
- (b) the word “chief” shall be inserted before “assessor” wherever it appears;
- (c) the word “owner” is replaced by “property holder” wherever it appears;
- (d) the word “regulation” is replaced by “schedule” wherever it appears.

**16.** Schedule 11 to the by-law is amended by deleting in paragraph 1.2 each of the figures in the left-hand column below and inserting in its place the figures set out on the same line in the right-hand column:

<u>Delete</u>	<u>Insert</u>
\$131,975	\$135,961
\$108,933	\$112,222
\$ 73,831	\$ 76,060
\$ 64,419	\$ 66,364
\$ 12,452	\$ 12,827
\$ 50,692	\$ 52,222
\$ 7,146	\$ 6,860
\$ 3,664	\$ 2,585

**17.** Schedule 11 to the by-law is further amended by deleting in Appendix “A” each of the figures in the left-hand column below and inserting in its place the figure set out on the same line in the right-hand column:

<u>Delete</u>	<u>Insert</u>
\$14,489	\$14,927
\$15,566	\$16,036
\$18,699	\$19,264
\$27,999	\$28,844
\$30,055	\$30,963
\$34,265	\$35,300
\$44,642	\$45,990

\$69,509	\$71,608
\$105,830	\$109,025
\$116,207	\$119,716
\$158,794	\$163,590
\$231,436	\$238,425
\$237,603	\$244,788
\$257,379	\$265,152
\$330,021	\$339,987
\$349,699	\$360,260
\$375,642	\$386,986
\$395,418	\$407,359
\$444,172	\$457,586
\$470,116	\$484,313
\$555,191	\$571,958
\$638,210	\$657,484
\$696,363	\$717,393
\$854,080	\$879,873
\$989,965	\$1,019,862

**18.** Schedule 12 to the by-law is amended by deleting “\$25,882” and “\$4,738” in paragraph 2.2 and substituting “\$26,664” and “\$4,881” respectively.

**19.** Schedule 12 to the by-law is further amended by deleting in paragraph 3(2) each of the figures in the left-hand column below and inserting in its place the figure set out on the same line in the right-hand column:

<u>Delete</u>	<u>Insert</u>
\$31,123	\$36,669
\$39,388	\$45,398
\$777,329	\$595,210
\$441,342	\$442,686
\$464,912	\$519,396
\$307,434	\$314,475

\$58,008	\$72,021
\$68,307	\$77,043
\$206,927	\$225,285
\$272,929	\$281,488
\$6,715,926	\$4,460,702
\$164,077	\$53,403
\$512,504	\$146,783

**20.** Schedule 12 to the by-law is further amended by adding a new paragraph 5 as follows:

“Towers

**5.1** “Tower” means a tower of an electrical power corporation which is used for the purposes of telecommunication, unless the value of that tower has been included in an electrical power distribution line rate or an electrical power transmission line rate.

**5.2** The market value of a tower is determined by using the rates set out in Appendix “A”.”

and by adding an Appendix “A” in the form attached as the Third Schedule to this *Amendment By-law 1999*.

**21.** Except for the amendment made by section 20 of the *Amendment By-law 1995*, Schedule 13 to the by-law is deleted in its entirety and replaced by the Fourth Schedule to this *Amendment By-law 1999* being B.C. Reg. 226/86 as amended, “Telecommunications Corporations Valuation Regulation,” save that the words “actual value” are replaced by “market value” wherever they appear.

**22.** Schedule 14 to the by-law is amended by deleting in paragraph 2.1 each of the figures in the left-hand column below and inserting in its place the figure set out on the same line in the right-hand column:

<u>Delete</u>	<u>Insert</u>
\$2,750	\$5,863
\$1,240	\$2,088
\$ 136	\$ 154
\$1,240	\$2,088
\$1,240	\$2,088

THIS BY-LAW IS HEREBY made and approved at a duly convened meeting of the Chief and Council of the Tsawwassen First Nation this [21] day of [December], 1999.

[Kim Baird]

Chief

[Andrea Jacobs]

Councillor

[Tony Jacobs]

Councillor

[Russell Williams]

Councillor

**TSAWWASSEN FIRST NATION ASSESSMENT BY-LAW  
SCHEDULE 1 TO THE AMENDMENT BY-LAW 1999**

**PART VI**

**PROPERTY ASSESSMENT REVIEW PANELS  
ESTABLISHMENT OF PROPERTY ASSESSMENT REVIEW PANELS**

**29.1** On or before March 1 of each year, the Chief and Council shall establish a property assessment review panel to hear appeals regarding assessments made by the chief assessor pursuant to this by-law.

**29.2** The property assessment review panel shall hold its first sitting on a day designated by the Chief and Council and shall make best efforts to complete its sittings not later than March 15 of that year.

**COMPOSITION OF PROPERTY ASSESSMENT REVIEW PANELS**

**30.1** The property assessment review panel shall consist of no fewer than three (3) members, at least one of whom has sat as a member of a property assessment review panel to review assessments within the Province of British Columbia.

**30.2** None of the members of the review panel may be a member of the First Nation or an agent or employee of the First Nation.

**TERMS OF OFFICE**

**31.1** The members of the property assessment review panel shall hold office for a term expiring on December 31 of the year of appointment unless they resign or are removed by a Resolution of Chief and Council for cause. Removal for cause must be based on one of the following grounds:

**31.1.1** breach of section 72 relating to conflict of interests,

**31.1.2** failure to attend 3 consecutive hearings of the property assessment review panel,

**31.1.3** inability to act for medical reasons or conviction of a criminal offence.

**31.2** Where a member of the property assessment review panel resigns or is removed, Chief and Council shall appoint another person to replace that member for the balance of the term.

**CHAIRMAN**

**32.1** The members of the property assessment review panel shall appoint a chairman from among their members and the chairman of the property assessment review panel shall preside at all meetings of that property assessment review panel

and may, unless otherwise provided by the property assessment review panel, call meetings and regulate procedure.

### SECRETARY

**33.1** The members of the property assessment review panel shall appoint a secretary, who may or may not be a member of the property assessment review panel and the secretary shall record the minutes of all meetings of the property assessment review panel in a book to be kept for that purpose, and, together with the chairman or other member presiding, shall sign them as correct.

### QUORUM AND VACANCY

**34.1** A majority of the members of the property assessment review panel constitutes a quorum.

**34.2** Where a quorum of the members of the property assessment review panel are not present at the time at which the 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.

**34.3** Where there is a vacancy on the property assessment review panel or where a member of the property assessment review panel is absent or disqualified the Chief and Council may appoint a new member of the property assessment review panel for the purpose of hearing that appeal only.

### REMUNERATION

**35.1** Each member of the property assessment review panel shall be reimbursed for reasonable expenses incurred in carrying out their duties and in addition shall be paid remuneration at a rate equal to that paid to members of property assessment panels appointed pursuant to the *Assessment Act*.

### OATH

**36.1** Every member of the property assessment review panel, before taking office, shall take and subscribe the oath as attached in Schedule 16 of this by-law.

### COMPLAINTS RESPECTING COMPLETED ASSESSMENT ROLL

**37.1** Subject to the requirements in section 38, a person may make a complaint against an individual entry in an assessment roll on any of the following grounds:

**37.1.1** there is an error or omission respecting the name of a person in the assessment roll;

**37.1.2** there is an error or omission respecting land or improvements, or both land and improvements, in the assessment roll;

**37.1.3** land or improvements, or both land and improvements, are not assessed at market value;

**37.1.4** land or improvements, or both land and improvements, have been improperly classified;

**37.1.5** an exemption has been improperly allowed or disallowed.

**37.2** Subject to the requirements in section 38, the Chief and Council or the chief assessor may make a complaint against all or any part of the completed assessment roll, based on any of the grounds specified in section 37.1 of this section.

**37.3** Without limiting section 37.2, complaints under that subsection may be in respect of a class, category or type of property or interest in land or improvements, or both land and improvements.

### NOTICE OF COMPLAINT

**38.1** A person who wishes to make a complaint under section 37 must file notice of the complaint with the chief assessor.

**38.2** The notice of complaint must be filed with the chief assessor no later than January 31 of the year following the year in which the assessment roll is completed under section 15.1 or changed or amended under section 21, as the case may be.

**38.3** The notice of complaint must

**38.3.1** clearly identify the property in respect of which the complaint is made;

**38.3.2** include the full name of the complainant and a telephone number at which the complainant may be contacted during regular business hours;

**38.3.3** indicate whether or not the complainant is the property holder of the property to which the complaint relates;

**38.3.4** if the complainant has an agent to act on the complainant's behalf in respect of the complaint, include the full name of the agent and a telephone number at which the agent may be contacted during regular business hours;

**38.3.5** include an address for delivery of any notices in respect of the complaint;

**38.3.6** state the grounds on which the complaint is based under section 37.1; and

**38.3.7** include any other prescribed information.

### NOTICE OF HEARING

**39.1** On receiving a complaint under section 37.1, the chief assessor must

**39.1.1** set a time for a hearing of the complaint by a review panel before March 16;

**39.1.2** deliver notice of the hearing to the complainant's address for delivery; and

**39.1.3** if the complainant is not the property holder of the property in respect of which the complaint is made, deliver notice of the hearing to each property holder of that property.

**39.2** Despite section 39.1.3, if the complaint is made under section 37.2, 37.3, or 37.4, the requirement set out in section 39.1.3 is satisfied by publication of notice of the hearing in 2 current issues of a newspaper circulating in the municipality of Delta.

**39.3** A notice under this section must include a statement that the recipient may file written submissions instead of appearing at the hearing.

### DAILY SCHEDULE

**40.1** The daily schedule of matters for review and consideration by a review panel, as set by the chief assessor, must be posted at the place where the review panel is to meet.

**40.2** The review panel must proceed to deal with complaints in accordance with that schedule, unless the review panel considers a change in the schedule necessary and desirable in the circumstances.

### NOTICE OF WITHDRAWAL

**41.1** A complainant may apply to withdraw a complaint made under section 37 by filing with the chief assessor a notice of withdrawal.

**41.2** The review panel may summarily dismiss the complaint referred to in section 41.1 on consent of the chief assessor.

**41.3** No appeal lies under section 56.1 in respect of summary dismissal of a complaint under section 41.2.

### DUTIES AND POWERS OF REVIEW PANELS

**42.1** A review panel may review and consider the assessment roll and the individual entries made in it to ensure accuracy and that assessments are at market value and applied in a consistent manner to the reserve.

**42.2** For the purpose of section 42.1, a review panel

**42.2.1** may investigate the assessment roll and the individual entries made in it;

**42.2.2** must adjudicate the matters set for its consideration under section 40;

**42.2.3** when considering whether land or improvements are assessed at market value, must consider the total assessed value of the land and improvements together; and

**42.2.4** may direct amendments to be made to the assessment roll, subject to the requirements of sections 42.4 to 42.6.

**42.3** Despite subsection 42.2.2, the review panel may

**42.3.1** refuse to adjudicate a matter set for its consideration if the notice of complaint was not filed in accordance with section 37.2; and

**42.3.2** summarily dismiss a matter set for its consideration if a notice of withdrawal is filed in accordance with section 41;

**42.4** A review panel must

**42.4.1** before March 16 complete

(i) any investigation referred to in subsection 42.2.1, and

(ii) an adjudication of the matters set for its consideration under section 40, and

**42.4.2** before April 1 authenticate the assessment roll as amended.

**42.5** If the review panel intends to direct that an amendment be made which is not based on a complaint and the amendment would

**42.5.1** increase the assessed value of the property;

**42.5.2** change the classification of the property; or

**42.5.3** result in the removal of an exemption;

the review panel must order the chief assessor to set a hearing in respect of the proposed amendment, giving the property holder of the affected property an opportunity to make submissions.

**42.6** For the purposes of section 42.5, the chief assessor must, at least 5 days before the hearing, deliver to the property holder of the affected property a notice of the hearing and the notice must include

**42.6.1** particulars of the proposed amendment; and

**42.6.2** a statement that the property holder may file written submissions instead of appearing at the hearing.

**42.7** The chair of the review panel may

**42.7.1** determine the procedures to be followed at proceedings of the review panel;

**42.7.2** administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

**42.7.3** for the purposes of section 40.2, but subject to the requirement of section 42.4, adjourn the hearings from day to day or from time to time.

**42.8** The chair of the review panel must make a record of a summary dismissal under section 41, a refusal to adjudicate a matter under subsection 42.3.1 and any decision made in relation to an investigation, adjudication or direction by the review panel.

**42.9** The chair of the review panel must provide the chief assessor with information necessary to

**42.9.1** amend the assessment roll in accordance with a decision referred to in section 42.8; and

**42.9.2** provide sufficient notice under section 45.1.

#### POWER TO COMPEL WITNESSES

**43.1** The chair of a review panel has the same power as the Supreme Court of British Columbia has for the trial of civil actions

**43.1.1** to summon and enforce the attendance of witnesses;

**43.1.2** to compel witnesses to give evidence on oath or solemn affirmation or in any other manner; and

**43.1.3** to compel witnesses to produce records or other things.

**43.2** The failure or refusal of a person summoned as a witness

**43.2.1** to attend a hearing;

**43.2.2** to take an oath or solemn affirmation;

**43.2.3** to answer questions; or

**43.2.4** to produce the records or things in his or her custody or possession;

makes the person liable to a penalty for breach of this by-law as set out in section 78.

## BURDEN OF PROOF

**44.1** In a hearing before the review panel, the burden of proof is on the complainant.

## NOTICE OF DECISIONS

**45.1** Before March 31 following the sitting of the review panel, the chief assessor must deliver notice of the decision made by the review panel, or of its refusal to adjudicate the complaint made, to

**45.1.1** the property holder of the property to which the decision relates;

**45.1.2** the complainant, if the complainant is not the property holder;  
and

**45.1.3** Chief and Council.

**45.2** Notice under section 45.1 must include

**45.2.1** a statement that the decision may be appealed to the board in accordance with section 56, and

**45.2.2** information on the procedures to be followed for initiating the appeal.

## AMENDMENT OF ASSESSMENT ROLL

**46.1** The assessor must ensure that all amendments are made to the assessment roll in accordance with the directions of the review panel under subsection 42.2.4.

**46.2** A review panel must review the amended assessment roll and confirm and authenticate the roll by completing and attaching to it a certificate in the prescribed form.

## PART VII

### PROPERTY ASSESSMENT APPEAL BOARD ESTABLISHMENT OF THE BOARD

**47.1** The Chief and Council shall establish a Property Assessment Appeal Board to hear any appeals from decisions made by a Property Assessment Review Panel which shall consist of not less than three (3) persons, at least one of whom is or was duly qualified to practice law in the Province of British Columbia.

**47.2** In addition to the criteria for members set out in section 47.1, at least one of the three (3) persons referred to in section 47.1 shall be an accredited appraiser or a retired appraiser.

**47.3** None of the members of the board shall be a member of Chief and Council or of the First Nation or an agent or employee of the First Nation.

**47.4** The Chief and Council shall annually prescribe by Resolution the date on which the board shall commence its sittings.

**47.5** The members of the board shall hold office for a term expiring on December 31 of the year of appointment unless they resign or are removed by a Resolution of Chief and Council for cause. Removal for cause must be based on one of the following:

**47.5.1** breach of Section 72 relating to conflict of interests,

**47.5.2** failure to attend 3 consecutive hearings of the board,

**47.5.3** inability to act for medical reasons or conviction of a criminal offence.

**47.6** Where a member of the board resigns or is removed, Chief and Council shall appoint another person to replace that member for the balance of the term.

#### CHAIRMAN

**48.1** The members of the board shall appoint a chairman from among their members and the chairman shall supervise and direct the work of the board and preside at sittings of the board.

#### SECRETARY

**49.1** The Chief and Council shall appoint a secretary for the board.

#### QUORUM AND VACANCY

**50.1** A majority of the members of the board constitutes a quorum.

**50.2** Where a quorum of the members of the board are 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.

**50.3** Where any member of the board is disqualified, the Chief and Council shall appoint a new member to the board for the purpose of hearing that appeal only.

#### REMUNERATION

**51.1** Each member of the board shall be reimbursed for reasonable expenses incurred in carrying out their duties and in addition shall be paid remuneration at a rate equal to that paid to members of appeal boards appointed pursuant to the *Assessment Act*.

#### GENERAL BOARD POWERS

**52.1** The board may make rules of practice and procedure, consistent with this by-law and the regulations, for conducting proceedings before it.

**52.2** Members of the board may, in the performance of their duties,

**52.2.1** enter on and inspect any land or improvement,

**52.2.2** require the production of any record, and

**52.2.3** administer oaths, solemn affirmations or declarations.

**52.3** The chair may in writing delegate the powers of the board under sections 52.2.1 and 52.2.2 to a person designated by the chair.

**52.4** The board may at any time require the chief assessor to provide any information or record, obtained or created under this by-law, that is in the custody or control of the chief assessor, including, without limitation, an authenticated assessment roll and any information respecting an assessment dealt with by a review panel.

#### ORDERS AND DECISIONS OF THE BOARD

**53.1** Orders and decisions of the board must be available for public inspection during regular business hours at the office of the First Nation.

#### BOARD RECORDS

**54.1** A record purporting to be a record of an order or decision of the board shall be signed by the Chairman or Secretary of the board.

#### REPORT

**55.1** The board must annually and at other times it considers appropriate, report to the Chief and Council on its activities under this by-law.

#### PART VIII

##### APPEALS TO THE BOARD FROM REVIEW PANEL DECISIONS

##### APPEALS TO BOARD

**56.1** Subject to the requirements of sections 56.2 to 56.4, a person may appeal to the board if the person is dissatisfied

**56.1.1** with a decision of a review panel, or

**56.1.2** with an omission or refusal of the review panel to adjudicate a complaint made under section 38.1.

**56.2** The appeal must be based on one or more of the grounds referred to in section 37.1.

**56.3** A notice of appeal under this section and the prescribed appeal fee must be filed with the board on or before April 30 following the sitting of the review panel.

**56.4** The Notice of appeal must

**56.4.1** clearly identify the property in respect of which the appeal is made;

**56.4.2** include the full name of the appellant and a telephone number at which the appellant may be contacted during regular business hours;

**56.4.3** indicate whether or not the appellant is the property holder of the property to which the appeal relates;

**56.4.4** if the appellant has an agent to act on the appellant's behalf in respect of the appeal, include the full name of the agent and a telephone number at which the agent may be contacted during regular business hours;

**56.4.5** include an address for delivery of any notices in respect of the appeal;

**56.4.6** state the grounds on which the appeal is based; and

**56.4.7** include any other prescribed information.

**56.5** If a notice of appeal is deficient or if the prescribed appeal fee is outstanding, the chair of the board may in his or her discretion allow a reasonable period of time within which the notice may be perfected or the fee is to be paid.

**COPIES OF APPEAL TO PERSONS**

**57.1** If the board receives a notice of appeal in accordance with section 56, the board must promptly provide a copy of the notice to each of the following who is not the appellant:

**57.1.1** the property holder of the property;

**57.1.2** the chief assessor;

**57.1.3** the Chief and Council;

**57.1.4** the complainant before the review panel, if that person is not a person specified in paragraphs 51.1.1. to 51.1.3.

**PARTIES TO AN APPEAL**

**58.1** The following persons are parties to an appeal under this Part:

**58.1.1** the appellant;

**58.1.2** the property holder of the property, if not the appellant;

**58.1.3** the complainant at the review panel, if not the owner or appellant;

**58.1.4** the chief assessor.

**58.2** The board may direct that any other person who may be affected by the appeal may be added as a party to the appeal.

**58.3** The board may permit a person to take part in an appeal as an intervenor.

**58.4** An intervenor may take part in an appeal only to the extent permitted by the board.

## DISCLOSURE

**59.1** A party to an appeal under this Part may apply to the board for an order requiring a person, at any time before or during a hearing,

**59.1.1** to give evidence, or

**59.1.2** to produce for the board or for another party a record which is relevant to an issue in the appeal and which is in that person's possession or control.

## ORDERS TO FACILITATE JUST AND TIMELY RESOLUTIONS

**60.1** Subject to any requirements and restrictions in the regulations, the board may make any order the board considers necessary to facilitate just and timely resolutions of appeals.

**60.2** Without limiting section 60.1, the board may make orders

**60.2.1** requiring the parties to the appeal to file written submissions with the board in respect of all or any part of the proceeding;

**60.2.2** respecting the filing of admissions by parties;

**60.2.3** respecting disclosure, including, without limitation, prehearing examination of a party on oath or solemn affirmation or by affidavit;

**60.2.4** respecting exchange of records by parties;

**60.2.5** directing the joining of appeals, issues or parties; and

**60.2.6** requiring the parties to attend a confidential, without prejudice, prehearing conference in order to discuss issues in the appeal and the possibility of simplifying or disposing of any such issues, and for this purpose, the board may order that the conference not be open to the public.

**60.3** If an appellant fails to comply with an order made under this section, the board may dismiss the appeal.

**60.4** The board may hear, consider or determine an appeal, or conduct any proceeding in an appeal, even though a party to an appeal under this Part fails to

attend the proceeding, file or make submissions, make disclosure or exchange records, in accordance with an order of the board.

**60.5** For the purposes of section 60.4, the board may make any order the board considers appropriate in relation to the party referred to in that subsection, including, without limitation, restricting the party's continued participation in the appeal and the party's ability to submit evidence or make submissions.

#### MEANS OF HEARING APPEALS AND NOTICE OF HEARINGS

**61.1** The chair of the board may direct that an appeal under this Part be heard by any means the chair considers appropriate in the circumstances, including, without limitation, by telephone conference, on the basis of written submissions or by submissions made in person by the parties and any intervenors.

**61.2** The chair of the board must give notice of a hearing under section 61.1 to all parties and intervenors.

#### EVIDENCE

**62.1** In an appeal under this Part, the board may admit any oral or written testimony or any record or thing as evidence in the appeal, whether or not admissible as evidence in a court of law or given or proven under oath or solemn affirmation.

**62.2** The board may not admit as evidence in an appeal anything that is privileged under the laws of evidence.

#### POWERS AND DUTIES OF BOARD IN AN APPEAL

**63.1** In an appeal under this Part, the board

**63.1.1** may reopen the whole question of the property's assessment to ensure accuracy and that assessments are at actual value applied in a consistent manner in the reserve; and

**63.1.2** when considering whether land or improvements are assessed at actual value, must consider the total assessed value of the land and improvements together.

**63.2** Nothing in section 63.1.1 empowers the board to determine an assessment of a property other than the property that is the subject of the appeal, except to the extent permitted under section 63.3.

**63.3** If the property referred to in section 63.1 includes a building or other improvement that extends over one or more contiguous parcels of land that actually abut that property but the other parcels were not originally the subject of the appeal, the board may, if the board considers it necessary to accurately determine the assessment of the property referred to in section 63.1, include those parcels in its determinations.

**63.4** The board may order the commissioner to reassess at actual value land and improvements in all or part of the reserve, whether or not they are the subject of the appeal, if the board finds

**63.4.1** that the assessments in the reserve, or in part of the reserve, are above their actual value, or

**63.4.2** that the assessment appealed against is at actual value but that the assessments of similar land and improvements in the reserve, or in part of the reserve, are below their actual value.

**63.5** Despite section 21.5, the assessor must enter any reassessments ordered under section 63.4 of this section on a supplementary assessment roll.

#### POWER TO COMPEL WITNESSES

**64.1** The board has the same power as the Supreme Court of British Columbia has for the trial of civil actions

**64.1.1** to summon and enforce the attendance of witnesses;

**64.1.2** to compel witnesses to give evidence on oath or solemn affirmation or in any other manner; and

**64.1.3** to compel witnesses to produce records or other things.

**64.2** The failure or refusal of a person summoned as a witness

**64.2.1** to attend a hearing;

**64.2.2** to take an oath or solemn affirmation;

**64.2.3** to answer questions; or

**64.2.4** to produce the records or things in his or her custody or possession;

makes the person liable to a penalty for breach of this by-law as set out in section 78.

#### ORDER FOR COMPLIANCE

**65.1** A failure by a person to comply with an order of the board under this Part is a contravention of this by-law and, pursuant to section 81(2)(3) of the *Indian Act*, the Chief and Council may apply to a court of competent jurisdiction for an order

**65.1.1** directing a person to comply with an order or decision of the board under this Part; and

**65.1.2** directing any directors and officers of the person to cause the person to comply with an order or decision of the board under this Part.

**65.2** Section 65.1 is in addition to and not instead of any other remedy or course of action that may be available to the board or a party under this by-law or otherwise available by law.

### COSTS

**66.1** Subject to the regulations, the board may order that a party to an appeal under this Part or an intervenor pay another party or intervenor or the board any or all of the actual costs in respect of the appeal.

**66.2** A failure by a person to comply with an order of the board under section 66.1 is a contravention of this by-law and, pursuant to section 81(2)(3) of the *Indian Act*, Chief and Council may apply to a court of competent jurisdiction for an order to require compliance.

### DECISION OF BOARD

**67.1** The board must issue a decision at the earliest opportunity after hearing an appeal under this Part.

**67.2** On request by a party to the appeal, the board must provide written reasons for its decision.

### NOTICE OF BOARD DECISION

**68.1** The board must deliver a notice of its decision on an appeal under this Part to

**68.1.1** the parties to the appeal and any intervenors;

**68.1.2** the chief assessor; and

**68.1.3** Chief and Council.

**68.2** Notice under section 68.1 must include

**68.2.1** the board's decision;

**68.2.2** a statement that the decision may be appealed to a court of competent jurisdiction on a question of law; and

**68.2.3** information on the procedures to be followed for such an appeal.

### AMENDING THE ROLL TO REFLECT BOARD DECISIONS

**69.1** On receipt of notice of the board's decision under section 68, the chief assessor must

**69.1.1** ensure that all amendments ordered to be made in the assessment roll by the board are made promptly, and

**69.1.2** ensure that a copy of the notice is available for public inspection during regular business hours.

**69.2** If there is a conflict between the authenticated assessment roll and an amendment made under this section, the amendment prevails.

## PART IX

### REFERENCES AND STATED CASES ON APPEAL ON QUESTION OF LAW TO COURT

**70.1** At any stage of a proceeding before it, the board, on its own initiative or at the request of one or more of the persons affected by the appeal, may refer a question of law arising in the proceeding, in the form of a stated case, to a court of competent jurisdiction.

**70.2** The stated case must be in writing and filed with the court registry, and must include a statement of the facts and all evidence material to the stated case.

**70.3** The board must

**70.3.1** suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given, and

**70.3.2** decide the appeal in accordance with the opinion.

**70.4** The stated case must be brought on for hearing within one month from the date on which it is filed under section 70.2.

**70.5** The court may send the stated case back to the board for amendment and the board must promptly amend and return the stated case for the opinion of the court.

### APPEAL OF BOARD DECISION ON QUESTION OF LAW

**71.1** Subject to section 71.2, a person affected by a decision of the board on appeal, including the chief assessor acting with the consent of the Chief and Council, may require the board to refer the decision to a court of competent jurisdiction for appeal on a question of law alone in the form of a stated case.

**71.2** Within 21 days after receiving the decision referred to in section 71.1, the person must deliver to the board a written request to refer the decision to the court, and include in the request the question of law to be referred.

**71.3** On receipt of the request under section 71.2, the board must promptly provide written notice of the request to

**71.3.1** the parties to the appeal from which the reference is requested and any intervenors, and

**71.3.2** the chief assessor, if the chief assessor was not a party.

**71.4** Within 21 days after receiving the request under section 71.2, the board must file the stated case with the court registry, including the decision on appeal, a statement of the facts and all evidence material to the stated case.

**71.5** The court may send the stated case back to the board for amendment and the board must promptly amend and return the stated case for the opinion of the court.

**71.6** The costs of, and incidental to, a stated case under this section are at the discretion of the court.

**71.7** The board must direct the chief assessor to make any amendment to the assessment roll necessary to give effect to a decision made by the court under this section.

**TSAWWASSEN FIRST NATION ASSESSMENT BY-LAW  
SCHEDULE 2 TO THE AMENDMENT BY-LAW 1999**

B.C. Reg. 411/95  
O.C. 1208/95

Deposited September 29, 1995

*Assessment Act*

**STANDARDS FOR THE CLASSIFICATION  
OF LAND AS A FARM REGULATION**  
[includes amendments up to B.C. Reg. 438/97]

Contents

1. Interpretation
2. Application of this regulation
3. Application for classification of land as a farm
4. Classification of land as a farm
5. Gross annual value requirements
6. Exception to requirement for sale of primary agricultural products
7. Classification of leased land
8. Classification as a developing farm
9. Packing house
10. Reporting requirements
11. Declassification

SCHEDULE "A"

INTERPRETATION

**1. In this regulation:**

"December 31" means December 31 of the year preceding the year for which the assessment roll is completed;

"developing farm" means a farm classified in accordance with section 8;

"farm gate price" means the price received by the producer

(a) from the sales of primary agricultural production as evidenced by

(i) receipts for those sales,

(ii) the appropriate local price or prices shown in the farm price guide issued by the commissioner, or

(iii) statements from crop and livestock insurance payments,

(b) in the case of livestock

(i) the live weight price received for livestock but not including the killed or dressed prices,

(ii) the live weight price applied to the weight gained by livestock while being raised on the farm, or

(iii) the difference between the purchase and sale prices of each animal raised on the farm, and

(c) in the case of horticultural crops that are purchased and transplanted or moved to the farm for further growth, the difference between the purchase and sale prices of the crops;

“farm” means an area of land classified as such by the assessor;

“farmer’s dwelling” means a dwelling which is

(a) located on or adjacent to the farm, and

(b) occupied by a person who is actively involved in the day-to-day activities of that farm;

“gross annual value” means the monetary worth of primary agricultural production based on a 12 month period ending October 31;

“land” includes land covered by water;

“lease” means a written agreement for the rental of all or part of one or more parcels of land;

“livestock raising” means

(a) the rearing of domesticated animals for

(i) the production of food for human or animal consumption,

(ii) wool, hide, feather or fur production, or

(iii) breeding stock for purposes listed in subparagraph (i) or (ii), or

(b) horse rearing;

“medicinal plant culture” means to grow and cultivate plants used to cure disease or to relieve pain;

“October 31” means October 31 in the year preceding the year for which the assessment roll is prepared;

“packing house” means a structure used for the cleaning, sorting, grading, packing or storage of primary agricultural products;

“primary agricultural production” means a use of land for agricultural purposes as approved by the commissioner, following consultation with the Minister of Agriculture, Fisheries and Food, and listed on Schedule A of this regulation;

“rearing” means the breeding or raising of animals for sale;

“unrealized value” means

(a) in relation to primary agricultural production other than livestock raising, the value of the primary agricultural production that has been produced on the farm in the 12 month period ending October 31 that has not been sold but is available and offered for sale or held for sale the following year, or

(b) in relation to livestock raising, where livestock has been raised for food for human or animal consumption on the farm in the 12 month period ending October 31 and has not been sold but is available and offered for sale or held for sale as food the following year,

(i) the increase in value attributable to weight gain of livestock raised for sale, or

(ii) the estimated value of livestock born and raised for sale based on the current farm gate price.

[am. B.C. Regs. 343/96, s.1; 438/97, s.1.]

#### APPLICATION OF THIS REGULATION

**2.** This regulation will be used to determine farm classification for assessment purposes for the 1998 and subsequent taxation years.

[am. B.C. Reg. 438/97, s.2.]

#### APPLICATION FOR CLASSIFICATION OF LAND AS A FARM

**3.(1)** The application for classification of land as a farm must be delivered to the assessor on or before October 31 in the form prescribed by the Assessment Commissioner.

(2) When ownership changes, the assessor may require the new owner to submit an application.

#### CLASSIFICATION OF LAND AS A FARM

**4.(1)** Unless this regulation provides otherwise, the assessor must classify as farm all or part of a parcel of land used for

(a) primary agricultural production,

(b) a farmer’s dwelling, or

(c) the training and boarding of horses when operated in conjunction with horse rearing.

(2) Land will only be classed as farm where part of a parcel or parcels of land are

- (a) necessary to the farm, and
- (b) predominantly used for primary agricultural production.

(3) Despite subsections (1) and (2), where land is part of a farm that lies within an agricultural land reserve designated under the *Agricultural Land Commission Act* and has no present use, the assessor must classify that land as a farm if

- (a) it is part of a parcel, a portion of which is used for primary agricultural production, and the portion used for the primary agricultural production makes a reasonable contribution to the farm operation,
- (b) the owner certifies on the prescribed form that the land is being held for the purpose of primary agricultural production, and
- (c) the parcel being used for primary agricultural production meets the other requirements of this regulation.

(4) A farm operation is comprised of all or part of a parcel or group of parcels of land

- (a) contiguous or not,
- (b) owned, or leased in accordance with section 7, and
- (c) operated as an integrated unit.

(5) A farm operation comprised of parcels of land within different assessment areas will only be classed as a farm where the assessor is satisfied that each parcel is

- (a) necessary to the farm, and
- (b) predominantly used for primary agricultural production.

[am. B.C. Regs. 343/96, s.24; 438/97, s.3.]

#### GROSS ANNUAL VALUE REQUIREMENTS

5.(1) Despite section 4, the classification of land as a farm requires the production of primary agricultural products on the farm by the owner or lessee in either the 12 month period ending October 31, or in the preceding 12 month period, having a gross annual value at farm gate prices of at least

- (a) \$2 500 if the area of land is between 8 000 m<sup>2</sup> and 4 ha,
- (b) \$2 500 plus 5% of the actual value of the land for farm purposes in excess of 4 ha, if the area of land is more than 4 ha,

- (c) \$10 000 if the total area of land is less than 8 000 m<sup>2</sup>, and
- (d) despite paragraph (c), \$2 500 if the area of land has been reduced to less than 8 000 m<sup>2</sup> as a result of expropriation but only if the land remains in the same ownership.

(2) Despite subsection (1)(c), if land is classified as a farm in 1995 and if the gross value of production is less than \$10 000, the land will continue to be classified as a farm so long as

- (a) the total area of the owned parcel or parcels is less than 8 000 m<sup>2</sup>,
- (b) the land remains in the same ownership,
- (c) the assessor is satisfied that the owner earns the greater part of his livelihood from the sale of primary agricultural products produced on the land, and
- (d) the land meets the other requirements of this regulation.

(3) Despite subsections (1) and (2), the sale of primary agricultural products from the farm must occur during each 12 month period ending October 31.

(4) In determining the gross annual value, the assessor must

- (a) consider only the value of primary agricultural production which takes place on the farm, and
- (b) include any unrealized value of primary agricultural production grown or raised on the farm in the 12 month period ending October 31.

[am. B.C. Reg. 343/96, ss.3 and 4.]

#### EXCEPTION TO REQUIREMENT FOR SALE OF PRIMARY AGRICULTURAL PRODUCTS

**6.** Despite section 5, if primary agricultural production from the land is not sold but is produced in sufficient quantities to have met the gross annual value requirements if it had been offered for sale, the assessor may classify the land as a farm if the primary agricultural production is grown and harvested for processing for sale or to be used in the preparation of manufactured derivatives to be made available for sale within 12 months after October 31.

#### CLASSIFICATION OF LEASED LAND

**7.(1)** In the case of leased land, a copy of the lease document must be submitted to the assessor on or before October 31 in order for the land to be classified as a farm.

(2) The lease document must contain the names and signatures of the lessee and lessor, the legal or other well defined description of the land being leased, the

commencement date, the signing date, the duration of the lease, the lease area, the intended use of the leased land and the consideration for the lease.

(3) To be classed as a farm the leased land must

(a) be used for primary agricultural production and make a reasonable contribution to the farm operation, and

(b) be 8 000 m<sup>2</sup> or greater except if

(i) the land is in the Agricultural Land Reserve (ALR), and

(ii) despite section 4(3), the land is used for primary agricultural production.

(4) Despite section 5 and section 7(1), in the case of leases of Crown land issued after October 31, the assessor must classify all or part of the land as a farm if

(a) the application form referred to in section 3 is delivered to the assessor on or before December 31, and

(b) the assessor is satisfied that the farm meets the other requirements of this regulation.

#### CLASSIFICATION AS A DEVELOPING FARM

**8.(1)** Despite section 5(1), (2) and (3), the assessor must classify land not yet in production as a developing farm if the assessor is satisfied the land is being developed as a farm and the application form referred to in section 3 shows that on or before October 31 the following conditions will be met:

(a) in the case of products produced from primary agricultural production that

(i) require less than one year after planting before harvesting occurs, there is a sufficient area prepared and planted to meet the requirements of this regulation on or before October 31 of the following year,

(ii) require 1 to 6 years to establish after planting before harvesting occurs, there is a sufficient area prepared and planted to meet the requirements of this regulation when harvesting occurs, and

(iii) require 7 to 12 years to establish after planting, there is a sufficient area prepared and planted to meet the requirements of this regulation when harvesting occurs and the assessor determines that there is a reasonable expectation of profit from farming,

(b) in the case of livestock, poultry, greenhouse or mushroom operations that require 1 year to establish before sales occur,

- (i) the necessary buildings, structures and fencing are completed,
  - (ii) the required livestock and poultry are purchased and present, and
  - (iii) the assessor is satisfied that the farm will meet the requirements of this regulation on or before October 31 of the following year, and
- (c) in the case of aquaculture operations that require 2 years to establish before harvesting occurs,
- (i) the buildings and structures are completed as required to meet the minimum gross annual value level for the farm,
  - (ii) the land is seeded, planted or stocked as required to meet the requirements of section 5 when production and sales occur, and
  - (iii) the assessor is satisfied that the farm will meet the requirements of this regulation on or before October 31 of the year that production and sales occur.

(2) The owner or lessee must submit with the application form for approval by the assessor a development plan and site diagram which includes location and details of the crop to be planted, area, date of planting, expected yield, selling price and date of harvest.

(3) Despite subsection (1)(a), the assessor must classify land as a developing farm if the following conditions are met:

- (a) the required area of land is prepared for planting on or before October 31,
- (b) the development plan shows that the crop will be planted by the spring of the year following application,
- (c) the assessor is satisfied that a viable farm will be established in accordance with the requirements for that crop based on sound agricultural practices, and
- (d) the developing farm will meet the requirements of this regulation when harvesting occurs.

(4) When the farm meets the gross annual value requirements of section 5 of this regulation, the farm will no longer be classified as a developing farm under this section.

[am. B.C. Reg. 343/96, s.5.]

## PACKING HOUSE

**9.(1)** This section applies despite other provisions of this regulation.

(2) Land, but not improvements, used for a packing house as part of a farm operation will be classed as a farm if

(a) any authority having jurisdiction over the use of that land has regulated the use of that land to permit the growing and raising of crops, and

(b) more than 50% of the primary agricultural products which are cleaned, sorted, graded, packed or stored in the packing house are grown or raised on that farm operation.

(3) Land, but not improvements, used for a packing house as part of a farm operation will be classified as a farm if

(a) any authority having jurisdiction over the use of that land has regulated the use of that land to permit the growing and raising of crops,

(b) it was used for a packing house as part of a farm operation in 1997, and

(c) more than 10% of the primary agricultural products which were cleaned, sorted, graded, packed or stored in the packing house in 1997 was grown or raised on that farm operation.

(4) Subsection (3) is repealed on January 1, 2003.

[en. B.C. Reg. 438/97, s.4.]

#### REPORTING REQUIREMENTS

**10.**(1) Before or after the completion of any assessment roll the assessor may require the following information:

(a) reporting from the owner or lessee to ensure that the farm continues to meet the requirements of this regulation;

(b) additional information from the owner or lessee, including receipts or copies of lease documentation, in support of farm classification.

(2) Notice to provide information must be sent by mail or served personally by the assessor.

(3) The owner or lessee must provide the information to the assessor within 21 days from the receipt of the notice or a longer period as specified in the notice.

#### DECLASSIFICATION

**11.** The assessor must declassify all or part of a parcel of land as a farm if

(a) the owner or lessee fails to submit information as required by the assessor under section 10, or

(b) one or more of the following occurs on or before October 31:

(i) the land ceases to be used for primary agricultural production;

(ii) the new owner fails to submit a farm application form on or before October 31 as required by the assessor under section 3;

- (iii) the land does not meet the use and other requirements of section 4;
- (iv) the land does not meet the production and value requirements of section 5;
- (v) the land where primary agricultural products are not sold but are grown and harvested for processing for sale or to be used in the preparation of manufactured derivatives does not meet the requirements of section 6;
- (vi) the leased land does not meet the requirements of section 7;
- (vii) the owner or lessee does not follow a development plan approved by the assessor under section 8;
- (viii) the land used for the cleaning, sorting, grading, packing or storage of primary agricultural products does not meet the requirements of section 9;
- (ix) despite paragraph (a) and paragraphs (b) (i) to (viii), the land fails to comply with this regulation.

[en. B.C. Reg. 438/97, s.5.]

#### SCHEDULE "A"

[am. B.C. Reg. 343/96, s.6.]

#### PRIMARY AGRICULTURAL PRODUCTION

For the purposes of farm classification under the *Assessment Act*, primary agricultural production is:

aquaculture

apiculture

Christmas tree culture (plantation and cultured native stand)

dairying

floriculture

forage production

forest seedling and seed production

fruit and vegetable production

grain and oilseed production

herb production

horse rearing

horticulture

hybrid cottonwood/poplar plantations

insects raised for biological pest control

livestock raising

medicinal plant culture

poultry and egg production

seed production

the raising of crops or animals for food for human or animal consumption

turf production

wool, hide, feather or fur production

but does not include:

- (i) the production of manufactured derivatives from agricultural raw materials,
- (ii) primary agricultural production for domestic consumption on the farm,
- (iii) the production of agricultural by-products,
- (iv) agricultural services, or
- (v) the breeding and raising of pets, except horses.

*NOTE: This regulation replaces B.C. Reg. 298/85.*

[Provisions of the *Assessment Act*, R.S.B.C. 1996, c.20, relevant to the enactment of this regulation: section 23]

APPENDIX “A”

**TSAWWASSEN FIRST NATION ASSESSMENT BY-LAW  
SCHEDULE 3 TO THE AMENDMENT BY-LAW 1999**

**COMMUNICATION TOWERS – Installed Rates Per Foot**

Tower Rate Includes: Foundations, Supply, Freight, Erection, Paint, Warning Lights, Lightning Rods, Cabling, Connection Devices, Contractor’s Mark-up, P.S.T. and Owners Costs  
 Tower Rate Excludes: Antennas, Dishes, Reflectors, Radar, Radomes, Communication Buildings, Interconnecting Cable Tray and Cable Bridges.

		GUYED TOWERS (Triangular Base)													
		40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
Low Cost Guyed Towers (Non-CSA)															
Height in Feet															
1	10" side dim.	76	77	80	86	91	96	102	-	-	-	-	-	-	-
2	12" side dim.	91	89	91	96	102	108	113	-	-	-	-	-	-	-
3	15" side dim.	113	113	115	119	123	127	131	-	-	-	-	-	-	-
4	18" side dim.	134	130	131	136	141	148	155	-	-	-	-	-	-	-
5	24" side dim.	155	152	156	162	169	177	185	-	-	-	-	-	-	-
6	30" side dim.	200	193	194	198	204	211	219	-	-	-	-	-	-	-
Guyed Towers (CSA)															
Height in Feet															
7	10" side dim.	106	133	147	155	160	164	167	169	171	173	174	174	175	176
8	12" side dim.	127	159	176	185	192	197	201	203	205	207	208	210	211	212
9	15" side dim.	180	202	213	219	224	227	230	231	233	234	235	235	236	237
10	18" side dim.	212	227	235	239	242	244	246	247	248	249	250	251	251	252
11	24" side dim.	278	289	295	300	304	307	310	313	316	318	321	324	326	328
12	30" side dim.	318	342	354	362	367	370	373	374	376	378	379	379	380	381
13	36" side dim.	360	388	401	410	415	419	423	424	426	428	429	430	431	432
14	40" side dim.	424	435	440	443	446	446	448	449	450	450	451	451	451	451
15	48" side dim.	477	500	511	518	523	526	529	530	532	533	534	535	536	536
16	54" side dim.	579	578	578	579	580	582	584	585	587	589	590	592	594	595

Note: For stepped towers, the rate per foot for each section will be based on the total overall height of the tower.

		SELF-SUPPORTED TOWERS (Triangular Base)													
		40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
Low Cost Self Supported (Non-CSA)															
Height in Feet															
17	Light Weight	88	87	96	109	124	-	-	-	-	-	-	-	-	-
18	Med. Weight	100	101	111	125	140	-	-	-	-	-	-	-	-	-
19	Heavy Weight	152	141	145	155	168	-	-	-	-	-	-	-	-	-
Self Supported Towers (CSA)															
Height in Feet															
20	Light Weight – No Platform	237	203	220	254	288	330	381	424	474	525	576	627	678	728
21	Medium Weight – (1) Platform	288	296	330	373	415	466	508	559	601	652	703	754	805	855
22	Heavy Weight – (2) or (3) Platforms	339	390	440	491	542	593	644	686	737	788	830	881	923	974

**COMMUNICATION TOWERS – Installed Rates Per Foot**

Tower Rates: Includes: Foundations, Supply, Freight, Erection, Paint, Warning Lights, Lightning Rods, Cabling, Connection Devices, Contractor's Mark-up, P.S.T. and Owners Costs  
 Tower Rates: Excludes: Antennas, Dishes, Reflectors, Radar, Radomes, Communication Buildings, Interconnecting Cable Tray and Cable Bridges.

**MONOPOLES**

	Height in Feet	40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
23	Monopoles, Stepped Pole No Platform	229	254	288	339	390	440	491	551	601	-	-	-	-	-
24	Monopoles, Stepped Pole (1) Platform	415	381	390	415	449	500	542	593	644	-	-	-	-	-
25	Monopoles, Tapered Pole No Platform	271	305	356	415	474	542	601	669	737	-	-	-	-	-
26	Monopoles, Tapered Pole (1) Platform	466	432	449	491	542	593	652	711	779	-	-	-	-	-
27	Each additional platform for monopoles														\$9,910 Each

**SUPPORT STRUCTURES & CUSTOM TOWERS for Radomes, Heavily Load Microwave Facilities, & Passive Repeaters, Etc.**

28	Structure Frame	Rate per cubic foot based on the volume enclosed within the exterior members of each frame.	All sizes
	(Including Foundations)	For passive repeaters, do not measure framing in the reflector or between reflector and support structure.	\$ 6.69 Per Cu.Ft.

**TSAWWASSEN FIRST NATION ASSESSMENT BY-LAW  
SCHEDULE 4 TO THE AMENDMENT BY-LAW 1999**

B.C. Reg. 226/86  
1986

Deposited September 30,

Assessment Commissioner

*Assessment Act*

**TELECOMMUNICATIONS CORPORATIONS  
VALUATION REGULATION**

[includes amendments up to B.C. Reg. 421/98]

Contents

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  2. Application
  3. Telephone corporation pole lines, etc.
  4. Fibre optics cable
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  7. Rate for abandoned telecommunications cable
  8. Cables under construction
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  10. Towers
- Appendix "A"

**INTERPRETATION**

**1. In this regulation**

"access line" means an individual capacity line circuit including associated cables, towers, poles and wires directly connecting a customer with a central telephone office;

"AT & T" means AT & T Canada Long Distance Services Company;

"B.C.R." means the British Columbia Railway Company;

"B.N.S.F." means the Burlington Northern and Santa Fe Railway Company;

"Cantel" means Rogers Cantel Inc;

"C.N.R." means the Canadian National Railway Company;

"C.P.R." means the Canadian Pacific Railway Company;

“fibre optics cable” means the portion of a fibre optics system between a transmitting and receiving unit and the next transmitting and receiving unit in that system, but does not include an access line;

“fibre optics system” means a system of cables together with the lines, towers, poles and wires associated with those cables used for communications by means of light guide, optical wave guide or other fibre optic technology;

“October 31” means October 31 in the year preceding the year for which the assessment roll or revised assessment roll is completed;

“subscriber” means

(a) a household of persons, whether occupying a single unit or a multiple unit residence to which cable television service is provided directly or indirectly, or

(b) the owner or operator of a hotel, hospital, nursing home or other commercial or institutional premises to which cable television service is provided;

“subscriber drop” means the equipment or facilities used for the distribution of cable television programming services distributed on its basic band from the point at which these services are diverted from the distribution system to a television receiver, F.M. receiver, channel converter or other terminal device in a subscriber’s household or premises for the exclusive benefit of that subscriber;

“tower” means a tower of a telecommunications corporation, unless the value of that tower has been included in the telephone access line rate or the cable television subscriber rate.

[en. B.C. Reg. 295/89, s.2; am. B.C. Regs. 412/93, s.1; 460/94, s.1; 302/95, s.1; 482/95, s.1; 500/95, s.1; 416/97, s.1; 421/98, s.1.]

#### APPLICATION

**2.** This regulation shall be used for determinations of value for the purposes of assessment for the 1999 and subsequent taxation years.

[en. B.C. Reg. 287/90, s.1; am. B.C. Regs. 504/92, s.2; 412/93, s.2; 460/94, s.2; 482/95, s.2; 353/96, s.1; 416/97, s.2; 421/98, s.2.]

#### TELEPHONE CORPORATION POLE LINES, ETC.

**3.** The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$327 per access line.

[en. B.C. Reg. 287/90, s.2; am. B.C. Regs. 504/92, s.3; 412/93, s.3; 353/96, s.2.]

#### FIBRE OPTICS CABLE

**4.(1)** In this section

- (a) “Class 1 fibre optics cable” means a cable owned by B.C. Tel and buried within a conduit,
- (b) “Class 2 fibre optics cable” means AT & T’s portion of a cable jointly owned by AT & T and C.N.R. which is buried within the rail right of way,
- (c) “Class 3 fibre optics cable” means AT & T’s portion of a cable jointly owned by AT & T and C.N.R. which is placed at or above ground level within the rail right of way,
- (d) “Class 4 fibre optics cable” means a cable owned by AT & T which is located primarily within an existing communications duct and runs between the Matsqui Test Centre and the Aldergrove microwave site,
- (e) “Class 5 fibre optics cable” means a cable owned by AT & T, located primarily within an existing communications duct, and which runs either between a Test Centre and a railyard or between a Test Centre and a Test Centre,
- (f) “Class 6 fibre optics cable” means a cable jointly owned by B.C. Tel and Teleglobe Canada, which is installed below ground level at an average depth within the system of less than five feet,
- (g) “Class 7 fibre optics cable” means a cable jointly owned by B.C. Tel and Teleglobe Canada, of which 80% or more is installed at or above ground level,
- (h) “Class 8 fibre optics cable” means Cantel’s portion of a cable jointly owned by Rogers Cable television, Cantel and AT & T, and installed in a C.P.R. right of way,
- (i) “Class 9 fibre optics cable” means a submerged submarine cable owned by Teleglobe Canada,
- (j) “Class 10 fibre optics cable” means a cable not valued by any other rate,
- (k) “Class 11 fibre optics cable” means Cantel’s portion of a cable jointly owned by Rogers Cable television, Cantel and AT & T, and installed in a B.N.S.F. right of way between the Vancouver Test Centre and the Burnaby Test Centre,
- (l) “Class 12 fibre optics cable” means AT & T’s portion of a cable jointly owned by Rogers Cable television, Cantel and AT & T, and installed in a B.N.S.F. right of way between the Vancouver Test Centre and the Burnaby Test Centre,
- (m) “Class 13 fibre optics cable” means cable owned by Westel and installed in a B.C.R. Right of Way from Lone Butte to 100 Mile House,

(n) “Class 14 fibre optics cable” means cable owned by Westel and installed in the Municipality of Prince George,

(o) “Class 15 fibre optics cable” means AT & T’s portion of a cable jointly owned by AT & T and Cantel and installed between the Aldergrove microwave site and the British Columbia/Washington border,

(p) “Class 16 fibre optics cable” means Cantel’s portion of a cable jointly owned by AT & T and Cantel and installed between the Aldergrove microwave site and the British Columbia/Washington border,

(q) “Class 17 fibre optics cable” means cable owed by AT & T and installed between the Burnaby microwave site and Teleglobe’s head office in Burnaby,

(r) “Class 18 fibre optics cable” means cable owned by B.C. Tel, and installed aerially between Parksville and Campbell River,

(s) “Class 19 fibre optics cable” means a cable owned by B.C. Tel and installed within an existing communications duct between Whalley and the B.C./Washington border,

(t) “Class 20 fibre optics cable” means a cable owned by B.C. Tel and installed primarily aerially between Vancouver and the B.C./Alberta border,

(u) “Class 21 fibre optics cable” means a cable owned by B.C. Tel and installed primarily aerially between Kamloops and Prince George,

(v) “Class 22 fibre optics cable” means a cable owned by B.C. Tel and installed primarily aerially between Prince George and Terrace or between Prince George and Jackman,

(w) “Class 23 fibre optics cable” means a cable owned by Starcom International Optics Corporation and installed between Vancouver and the British Columbia/Washington border,

(x) “Class 24 fibre optics cable” means AT & T’s portion of a cable jointly owned by Rogers Cable Television, Cantel and AT & T, and installed in a C.P.R. right of way.

(2) The actual value of a fibre optics cable, unless section 9 applies, is determined using the following rates:

Class 1	\$122 155 per kilometre
Class 2	\$9 876 per kilometre
Class 3	\$5 467 per kilometre
Class 4	\$17 471 per kilometre
Class 5	\$14 015 per kilometre

Class 6	\$46 036 per kilometre
Class 7	\$11 822 per kilometre
Class 8	\$7 931 per kilometre
Class 9	\$54 581 per kilometre
Class 10	\$800 per fibre per kilometre
Class 11	\$4 250 per kilometre
Class 12	\$51 896 per kilometre
Class 13	\$14 106 per kilometre
Class 14	\$20 789 per kilometre
Class 15	\$58 681 per kilometre
Class 16	\$9 345 per kilometre
Class 17	\$229 577 per kilometre
Class 18	\$11 791 per kilometre
Class 19	\$19 272 per kilometre
Class 20	\$20 711 per kilometre
Class 21	\$9 342 per kilometre
Class 22	\$10 499 per kilometre
Class 23	\$81 659 per kilometre
Class 24	\$19 034 per kilometre

[en. B.C. Reg. 460/94, s.3; am. B.C. Regs. 302/95, s.2; 482/95, s.3; 353/96, s. 3; 416/97, s.3; 421/98, s.3.]

#### TELEGRAPH CORPORATIONS, POLE LINES, ETC.

**5.** The actual value of the pole lines, cables, towers, poles and wires of a telegraph corporation, which are not fibre optics cables shall be determined at the rate of \$1 500 per kilometre.

[en. B.C. Reg. 295/89, s.5.]

#### TELECOMMUNICATIONS CORPORATIONS, METALLIC CABLE

**6.** The actual value of the metallic cable of a telecommunications corporation is determined using the following rates:

- (a) \$27 792 per kilometre, for cable below ground;
- (b) \$16 049 per kilometre, for submerged submarine cable;

- (c) \$1 per kilometre for cable out of service.

[en. B.C. Reg. 353/96, s.4.]

#### RATE FOR ABANDONED TELECOMMUNICATIONS CABLE

**7.** Where, in respect of a telecommunications cable referred to in section 21(1) (a) of the *Assessment Act*,

(a) a senior executive of the corporation provides the Assessment Commissioner with documentation certifying that the cable has been properly abandoned, and

(b) the telecommunications cable would, if valued under section 19 of the *Assessment Act* and in that reference to section 21 of the *Assessment Act*, have no value,

the actual value of the telecommunications cable shall be determined using a rate of one dollar.

[en. B.C. Reg. 287/90, s.4; am. B.C. Reg. 504/92, s.6]

#### CABLES UNDER CONSTRUCTION

**8.** Where a fibre optics cable, of a telecommunications corporation referred to in section 21(1)(a) of the *Assessment Act* is under construction, the assessor shall determine the percentage complete as of October 31 and the actual value of the line shall be determined by applying the percentage complete to the rate prescribed for that class.

[en. B.C. Reg. 412/93, s.6.]

#### CABLE TELEVISION

**9.** The actual value of the lines, cables and wires, including fibre optics cable, of a cable television corporation is determined using the rate of \$160 per subscriber drop.

[en. B.C. Reg. 482/95, s.5.]

#### TOWERS

**10.** The actual value of a tower is determined using the rates set out in Appendix “A”.

[en. B.C. Reg. 421/98, s.4.]

APPENDIX “A”  
[en. B.C. Reg. 421/98, s.5.]

COMMUNICATION TOWERS – Installed Rates Per Foot

		GUYED TOWERS (Triangular Base)													
		40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
Low Cost Guyed Towers (Non- CSA)															
	Height in Feet														
1	10" side dim.	\$76	\$77	\$80	\$86	\$91	\$96	\$102	-	-	-	-	-	-	-
2	12" side dim.	\$91	\$89	\$91	\$96	\$102	\$108	\$113	-	-	-	-	-	-	-
3	15" side dim.	\$113	\$113	\$115	\$119	\$123	\$127	\$131	-	-	-	-	-	-	-
4	18" side dim.	\$134	\$130	\$131	\$136	\$141	\$148	\$155	-	-	-	-	-	-	-
5	24" side dim.	\$155	\$152	\$156	\$162	\$169	\$177	\$185	-	-	-	-	-	-	-
6	30" side dim.	\$200	\$193	\$194	\$198	\$204	\$211	\$219	-	-	-	-	-	-	-
Guyed Towers (CSA)															
	Height in Feet														
7	10" side dim.	\$106	\$133	\$147	\$155	\$160	\$164	\$167	\$169	\$171	\$173	\$174	\$174	\$175	\$176
8	12" side dim.	\$127	\$159	\$176	\$185	\$192	\$197	\$201	\$203	\$205	\$207	\$208	\$210	\$211	\$212
9	15" side dim.	\$180	\$202	\$213	\$219	\$224	\$227	\$230	\$231	\$233	\$234	\$235	\$235	\$236	\$237
10	18" side dim.	\$212	\$227	\$235	\$239	\$242	\$244	\$246	\$247	\$248	\$249	\$250	\$251	\$251	\$252
11	24" side dim.	\$278	\$289	\$295	\$300	\$304	\$307	\$310	\$313	\$316	\$318	\$321	\$324	\$326	\$328
12	30" side dim.	\$318	\$342	\$354	\$362	\$367	\$370	\$373	\$374	\$376	\$378	\$379	\$379	\$380	\$381
13	36" side dim.	\$360	\$388	\$401	\$410	\$415	\$419	\$423	\$424	\$426	\$428	\$429	\$430	\$431	\$432
14	40" side dim.	\$424	\$435	\$440	\$443	\$446	\$446	\$448	\$449	\$450	\$450	\$451	\$451	\$451	\$451
15	48" side dim.	\$477	\$500	\$511	\$518	\$523	\$526	\$529	\$530	\$532	\$533	\$534	\$535	\$536	\$536
16	54" side dim.	\$579	\$578	\$578	\$579	\$580	\$582	\$584	\$585	\$587	\$589	\$590	\$592	\$594	\$595

Note: For stepped towers, the rate per foot for each section will be based on the total overall height of the tower.

SELF SUPPORTED TOWERS (Triangular Base)

		40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
Low Cost Self Supported (Non-CSA)															
	Height in Feet														
17	Light Weight	\$88	\$87	\$96	\$109	\$124	-	-	-	-	-	-	-	-	-
18	Med. Weight	\$100	\$101	\$111	\$125	\$140	-	-	-	-	-	-	-	-	-
19	Heavy Weight	\$152	\$141	\$145	\$155	\$168	-	-	-	-	-	-	-	-	-
Self Supported Towers (CSA)															
	Height in Feet														
20	Light Weight – No Platform	\$237	\$203	\$220	\$254	\$288	\$330	\$381	\$424	\$474	\$525	\$576	\$627	\$678	\$728
21	Medium Weight – (1) Platform	\$288	\$296	\$330	\$373	\$415	\$466	\$508	\$559	\$601	\$652	\$703	\$754	\$805	\$855
22	Heavy Weight – (2) or (3) Platforms	\$339	\$390	\$440	\$491	\$542	\$593	\$644	\$686	\$737	\$788	\$830	\$881	\$923	\$974

COMMUNICATION TOWERS – Installed Rates Per Foot

MONOPOLES

	Height in Feet	Rate per cubic foot													
		40'	60'	80'	100'	120'	140'	160'	180'	200'	220'	240'	260'	280'	300'
23	Monopoles, Stepped Pole No Platform	\$229	\$254	\$288	\$339	\$390	\$440	\$491	\$551	\$601	-	-	-	-	-
24	Monopoles, Stepped Pole (1) Platform	\$415	\$381	\$390	\$415	\$449	\$500	\$542	\$593	\$644	-	-	-	-	-
25	Monopoles, Tapered Pole No Platform	\$271	\$305	\$356	\$415	\$474	\$542	\$601	\$669	\$737	-	-	-	-	-
26	Monopoles, Tapered Pole (1) Platform	\$466	\$432	\$449	\$491	\$542	\$593	\$652	\$711	\$779	-	-	-	-	-
27	Each additional platform for monopoles														

\$9,910 Each

SUPPORT STRUCTURES & CUSTOM TOWERS for Radomes, Heavily Load Microwave Facilities, & Passive Repeaters, Etc.

28	Structure Frame	Rate per cubic foot based on the volume enclosed within the exterior members of each frame.	All sizes
	(Including Foundations)	For passive repeaters, do not measure framing in the reflector or between reflector and support structure.	\$ 6.69 Per Cu.Ft.

**TSAWWASSEN FIRST NATION  
TAXATION RATES BY-LAW 2000  
BY-LAW NO. 2000 TX-01**

[Effective June 4, 2000]

WHEREAS the Chief and Council of a band may make by-laws for the purpose of taxation of land or interests in land in a reserve for local purposes pursuant to section 83(1) of the *Indian Act* and with respect to any matter arising out of or ancillary to the exercise of powers under section 83 of the Act;

AND WHEREAS the Council of the Tsawwassen First Nation, also known as the Tsawwassen Indian Band, enacted a taxation by-law (which, as subsequently amended, is hereby referred to as the *Taxation By-law*) and an assessment by-law (which, as subsequently amended, is hereby referred to as the *Assessment By-law*) on March 11, 1994, respectively;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved both the *Taxation By-law* and the *Assessment By-law* on May 26, 1994;

BE IT HEREBY RESOLVED that the Chief and Council of the Tsawwassen First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act* for the purpose of establishing rates of taxation for the year 2000.

1. This By-law may be cited for all purposes as the *Tsawwassen First Nation Rates By-law 2000*.

2. The tax rates for each class of property shall be in accordance with SCHEDULE "A" which is attached, and forms part of the *Tsawwassen First Nation Taxation Rates By-law 2000*.

This by-law is hereby enacted by Council at a duly convened meeting held on the 9th day of May, 2000.

A quorum of Council is 3.

\_\_\_\_\_  
[Kim Baird]  
Chief Kim Baird

\_\_\_\_\_  
[Russell Williams]  
Councillor

\_\_\_\_\_  
[Andrea Jacobs]  
Councillor

\_\_\_\_\_  
[Tony Jacobs]  
Councillor

## SCHEDULE "A"

The council of the Tsawwassen First Nation hereby adopts the following taxation rates for the 2000 taxation year for the following classes of property.

Class of property as prescribed under Section 6 of the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .	Rate of tax applied against each \$1,000 of the assessed value of the land and improvements as determined in accordance the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .
Class 1 - residential	9.100
Class 2 - utilities	52.139
Class 3 - unmanaged forest land	0
Class 4 - major industry	0
Class 5 - light industry	0
Class 6 - business and other	25.700
Class 7 - managed forest land	0
Class 8 - recreational/nonprofit org.	9.7
Class 9 - farm	0

**TSAWWASSEN FIRST NATION  
TAXATION BY-LAW  
AMENDMENT BY-LAW 1999**

[Effective March 9, 2000]

WHEREAS the Council of a band may make by-laws for the purpose of taxation of land or interests in land in a reserve for local purposes pursuant to section 83(1) of the *Indian Act* and with respect to any matter arising out of or ancillary to the exercise of powers under section 83 of the Act;

AND WHEREAS the Council of the Tsawwassen First Nation, also known as the Tsawwassen Indian Band (the “First Nation”) enacted a taxation by-law (the *Taxation By-law*) on March 11, 1994;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved the *Taxation By-law* on May 26, 1994;

AND WHEREAS the Chief and Council of the First Nation deems it advisable and in the best interests of the First Nation to amend the *Taxation By-law* as set out below;

BE IT HEREBY RESOLVED that the Chief and Council of the First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act*.

**1. Section 5.1 shall be amended by substituting the following:**

“**5.1** The following property is not subject to assessment under this by-law:

**5.1.1** any property owned, occupied, used or held by the First Nation;

**5.1.2** any property owned, occupied, used or held by a member of the First Nation for the residence of that member or his or her family;

**5.1.3** any property owned, occupied, used or held by a member of the First Nation for educational, ceremonial, religious or community purposes if such purposes have been approved by a Resolution of Chief and Council;

**5.1.4** any property occupied by, held by, allotted to or in the lawful possession of a member of the First Nation under a Certificate of Possession, Certificate of Occupation or Notice of Entitlement, provided that the member is not receiving payment for the use of the property from any person who is not a member of the First Nation whether under a lease, a sublease or any other arrangement;

**5.1.5** any property held by a corporation whose shares are held

exclusively and beneficially by a member or members of the First Nation provided that no member is receiving payment for the use of the property from any person who is not a member of the First Nation whether under a lease, a sublease or any other arrangement and notwithstanding the foregoing, and for greater certainty, if a corporation's shares are held, in whole or in part, by a member of the First Nation in trust for any person who is not a member of the First Nation, then the property owned or held by such corporation is not exempt from assessment pursuant to this subsection;

**5.1.6** a burial ground or cemetery to the extent that it is used for burial purposes;

**5.1.7** manufactured homes

- (i) owned, occupied, used or held by the First Nation,
- (ii) owned, occupied, used or held by a member of the First Nation for the residence of that member or his or her family,
- (iii) owned, occupied, used or held by a member of the First Nation for educational, religious or community purposes if such purposes have been approved by a Resolution of Chief and Council,
- (iv) held in storage or which form part of the inventory of a manufacturer or dealer, or
- (v) licensed and equipped to travel on a public highway, occupied by a genuine tourist, and situated within a mobile home park or manufactured home park for a period of less than 60 days per year; and

**5.1.8** any property adapted or designed and exclusively used for the purpose of abating pollution by controlling waste substances, but not including improvements used for the purpose of converting or treating waste substances with a view to producing from them any commercial or useful product, provided that where property exempted under this subsection is not exclusively used to abate pollution in the manner referred to in this subsection, but is primarily so used, the Taxation Officer may determine the portion of the assessed value of the property attributable to that abatement, and that portion is exempt.”

THIS BY-LAW IS HEREBY made and approved at a duly convened meeting of the Chief and Council of the Tsawwassen First Nation this [21] day of [December] , 1999.

[Kim Baird]

Chief

[Andrea Jacobs]

Councillor

[Tony Jacobs]

Councillor

[Russell Williams]

Councillor

**TSLEIL-WAUTUTH FIRST NATION  
RATES BY-LAW NO. 05-19-2000**

[Effective June 25, 2000]

WHEREAS pursuant to subsection 83(l)(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(l) 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 2000 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 *2000 Rates By-law*.

This by-law is hereby enacted by Council at a duly convened meeting held on the 23rd day of May, 2000.

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[Travis George]

Councillor

\_\_\_\_\_  
[Liana Martin]

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 2000 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 Part IV, VII, VIII, and IX of the <i>Tseil-Waututh First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	7.01536
Class 2 - Utilities	59.14810
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	56.66459
Class 5 - Light Industry	35.72782
Class 6 - Business and other	22.57915
Class 7 - Managed Forest Land	0.0000
Class 8 - Recreation / Non-Profit Organization	10.90624
Class 9 - Farm	0.0000

**TSLEIL-WAUTUTH NATION (BURRARD INDIAN BAND)**  
**CONSOLIDATED PROPERTY ASSESSMENT AND**  
**TAXATION BY-LAW 1997**  
**AMENDMENT BY-LAW 1999-1**

[Effective February 8, 2000]

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

AND WHEREAS the Council of the Tsleil-Waututh Nation, also known as the Burrard Indian Band (the "Nation") enacted the *Tsleil-Waututh Nation Property Assessment and Taxation By-law 1997* (the "By-law") on March 24, 1997;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved the By-law on September 30, 1997;

AND WHEREAS the Chief and Council of the Nation deems it advisable and in the best interests of the Nation to amend the By-law as set out below;

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

**1.** In section 16, "No later than March 1st for the 1998 taxation year and each year thereafter" is deleted and the following is inserted.

"No later than December 31st for the 2000 taxation year and each year thereafter"

**2.** In subsection 21(1), "May 1st of each year" is deleted and the following is inserted:

"December 31st for the 2000 taxation year and each year thereafter"

**3.** Subsection 30(2) is deleted and the following is inserted:

"The Appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule IV to the office of the Assessor receivable by January 31st of the following year"

THIS BY-LAW IS HEREBY ENACTED by the Band Council at a duly convened meeting held on the [15] day of [December], 1999.

[Leonard George]

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Chief Leonard George

[Carleen A. Thomas]

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Councillor Carleen A. Thomas

[Lianna Martin]

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Councillor Lianna Martin

[Travis George]

---

Councillor Travis George

**TSLEIL-WAUTUTH NATION (BURRARD INDIAN BAND)  
CONSOLIDATED PROPERTY ASSESSMENT AND  
TAXATION BY-LAW 1997  
AMENDMENT BY-LAW 1999-2000**

[Effective December 7, 1999]

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

AND WHEREAS the Council of the Tsleil-Waututh Nation, also known as the Burrard Indian Band, (the "Nation") enacted the *Tsleil-Waututh Nation Property Assessment and Taxation By-law 1997* (the "By-law") on March 24, 1997;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved the By-law 1997 (the "By-law") on March 24, 1997;

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

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

1. Section 46 of the By-law is deleted and the following is inserted:

"If all or any portion of taxes remain unpaid on the 2nd business day following July 1st of the year they are first levied, such unpaid portions shall bear interest at 5% compounded annually, and such rate may be changed from time to time by by-law of the Band Council. If all or any portion of taxes still remain unpaid on the 2nd business day following September 1st of the year they are first levied, such unpaid portions shall bear interest at the rate of a further 5% compounded annually, and such rate may be changed from time to time by by-law of the Band Council."

THIS BY-LAW IS HEREBY ENACTED by the Band Council at a duly convened meeting held on the  [16]  day of  [June],  1999.

\_\_\_\_\_  
Chief Leonard George

\_\_\_\_\_  
[Carleen A. Thomas]  
Councillor Carleen A. Thomas

\_\_\_\_\_  
[Lianna Martin]  
Councillor Lianna Martin

\_\_\_\_\_  
[Travis George]  
Councillor Travis George

**UPPER SIMILKAMEEN INDIAN BAND**  
**1999 RATES BY-LAW**  
**BY-LAW NO. 99-01**

[Effective December 7, 1999]

WHEREAS:

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

AND WHEREAS:

The Council of the Upper Similkameen Indian Band enacted the *Upper Similkameen Property Assessment and Taxation By-law* on May 7th, 1996;

NOW BE IT RESOLVED:

That the following by-law be and is hereby enacted pursuant to the provision of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited as the *Upper Similkameen Indian Band 1999 Rates By-law*.

2. Pursuant to section 11 of the *Upper Similkameen 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 *1999 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 30th day of September, 1999.

A Quorum of the Upper Similkameen Indian Band Council consists of 2 council members.

\_\_\_\_\_  
[Richard Holmes]  
Chief Richard Holmes

\_\_\_\_\_  
[Charlene Allison]  
Councillor Charlene Allison

\_\_\_\_\_  
[Charlotte Joe]  
Councillor Charlotte Joe

## SCHEDULE "A"

The Council of the Upper Similkameen Indian Band hereby adopts the following taxation rates for the 1999 taxation year for the following classes of property.

Class of Property as prescribed under Schedule II and Section 17 of the *Upper Similkameen Indian Band Property Assessment and Taxation By-law*. Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Upper Similkameen Indian Band Property Assessment and Taxation By-law*.

	Electoral Area G "Jurisdiction 716"			Electoral Area H "Jurisdiction 717"		
	lands + Improv.	Improv. only	lands only	lands + Improv.	Improv. only	lands only
Class 1- Residential	7.3357	0.9637	N/A	7.8337	0.201	N/A
Class 2- Utilities	23.3598	3.443	N/A	24.6677	0.7035	N/A
Class 3- Unmanaged Forest Land	20.915	3.9348	N/A	22.4098	0.804	N/A
Class 4- Major Industry	21.1787	3.3446	N/A	22.4493	0.6834	N/A
Class 5- Light Industry	17.4395	3.3446	N/A	18.7101	0.6834	N/A
Class 6- Business and Other	15.4565	2.4101	N/A	17.372	0.4925	N/A
Class 7- Managed Forest Land	6.2173	2.9511	N/A	7.3384	0.603	N/A
Class 8- Recreational	7.3598	0.9837	N/A	7.7335	0.201	N/A
Class 9- Farm	8.491	0.9837	N/A	8.8647	0.201	N/A

**WESTBANK FIRST NATION**  
**2000 TAX RATE SCHEDULE AMENDING BY-LAW**  
**BY-LAW NO. 00-TX-03**

[Effective June 1, 2000]

WHEREAS the Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve land of the Westbank First Nation for taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

WHEREAS pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS those tax rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to Section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT the Chief and Council of the Westbank First Nation enacts as an amending By-law;

**SHORT TITLE**

This amending by-law may be cited as the *2000 Tax Rate Schedule Amending By-law*.

1. That the following Schedule II – 2000 Tax Rate Schedule shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council December 11th, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the Council of the Westbank First Nation at a duly convened meeting of the band council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [26th] day of [April], 2000.

\_\_\_\_\_  
[Ronald Derrickson]

Chief

\_\_\_\_\_  
[Tina Alexander]

Councillor

\_\_\_\_\_  
[Wayne Eli]

Councillor

## SCHEDULE II

Property Classes within Each Taxation District  
(Section 18.1)

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Reserves Comprising Taxation District	Property Classes	Tax Rates for the Taxation Year 2000
Taxation District Westbank First Nation.	The reserve lands of the Westbank First Nation. IR #9 and IR #10	1. Residential	11.2231
		2. Utilities	37.0362
		3. Unmanaged Forest Land	N/A
		4. Major Industry	25.3642
		5. Light Industry	25.3642
		6. Business & Other	24.5785
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	11.5598
		9. Farm	N/A

**WESTBANK FIRST NATION  
COUGAR ROAD IMPROVEMENT BY-LAW NO. 99-TX-05**

[Effective May 7, 2000]

To authorize the expenditure of up to Seventy Thousand (\$70,000.00) Dollars from moneys raised pursuant to Section 83(1) of the *Indian Act* for the purpose of constructing improvements to Cougar Road within Tsinstikeptum Indian Reserve No. 9.

**WHEREAS:**

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

B. The Westbank First Nation has created, owns, operates and maintains Cougar Road within Tsinstikeptum Indian Reserve No. 9 of the Westbank First Nation, a road which is open to the public and which is shown outlined in red on Schedule "A" [omitted] attached hereto;

C. The Westbank First Nation proposes to expend a sum not exceeding Seventy Thousand (\$70,000.00) Dollars, which amount is calculated in Schedule "B" attached hereto, for the purpose of improvements to Cougar Road;

D. Pursuant to Section 83(2) of the *Indian Act* and Section 12(4) of the *Westbank First Nation Property Taxation By-law, 95-TX-08*, any expenditure of moneys collected pursuant to the *Westbank First Nation Property Taxation By-law, 95-TX-08* must be approved by by-law;

NOW THEREFORE, the Council of the Westbank First Nation, pursuant to Section 83(2) of the *Indian Act* and Section 12(4) of *Westbank First Nation Property Taxation By-law, 95-TX-08*, enacts as a by-law the following:

**SHORT TITLE**

**1.** This by-law may be cited for all purposes as the *Cougar Road Improvement By-law No. 99-TX-05*.

**EXPENDITURE AUTHORIZATION**

**2.** The Westbank First Nation is hereby empowered and authorized to expend a sum not exceeding Seventy Thousand (\$70,000.00) Dollars, which amount is calculated in Schedule "B" attached hereto, from moneys raised pursuant to *Westbank First Nation Property Taxation By-law, 95-TX-08* for the construction of improvements to Cougar Road within Tsinstikeptum Indian Reserve No. 9.

## OTHER AUTHORITIES

3. The Westbank First Nation is hereby authorized to expend all or a portion of the monies identified in section 2 herein to acquire all such lands, easements, rights-of-way, licences, rights or authorities as may be requisite or desirable for or in connection with the construction of improvements to Cougar Road as described herein.

## COMING INTO FORCE

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

PASSED AND APPROVED by the Council of the Westbank First Nation at a duly convened meeting of the Council held at the Westbank First Nation Administration Offices at Tsinstikeptum Indian Reserve No. 10 in the Province of British Columbia, this [29] day of [February], 2000.

[Ron Derrickson]

Chief

[Wayne Eli]

Councillor

[Tina Alexander]

Councillor

[Mike DeGuevard]

Councillor

WESTBANK FIRST NATION  
Cougar Road Improvement By-law No. 99-TX-05  
Schedule "B"

Object of Expenditure	
Project Management and Administration	\$ 3,000.00
Construction	<u>67,000.00</u>
Total	\$70,000.00

**WESTBANK FIRST NATION**  
**OLD FERRY WHARF ROAD WATERWORKS BY-LAW**  
**NO. 99-TX-04**

[Effective October 17, 1999]

To authorize the expenditure of up to Three Hundred Five Thousand (\$305,000.00) Dollars from moneys raised pursuant to Section 83(1) of the *Indian Act* for the purpose of constructing water works within Tsinstikeptum Indian Reserve No. 10.

WHEREAS:

- A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted *Westbank First Nation Property Taxation By-law, 95-TX-08*;
- B. The Westbank First Nation has established a water utility to provide for the supply and distribution of water for domestic, irrigation and fire protection purposes to premises situated within Tsinstikeptum Indian Reserve No. 10 of the Westbank First Nation;
- C. The Westbank First Nation proposes to construct water works within Tsinstikeptum Indian Reserve 10 as shown on Plans and Specifications prepared by John Bassett-Smith, P.Eng, of Protech Consultants (1989) Ltd., copies of which are attached hereto as Schedule "A" [omitted];
- D. The Westbank First Nation proposes to expend a sum not exceeding Three Hundred Five Thousand (\$305,000.00) Dollars, which amount is calculated in Schedule "B" attached hereto, for the purpose of the water works;
- E. Pursuant to Section 83(2) of the *Indian Act* and Section 12(4) of the *Westbank First Nation Property Taxation By-law, 95-TX-08*, any expenditure of moneys collected pursuant to the *Westbank First Nation Property Taxation By-law, 95-TX-08*, must be approved by by-law;

NOW THEREFORE, the Council of the Westbank First Nation, pursuant to Section 83(2) of the *Indian Act* and Section 12(4) of *Westbank First Nation Property Taxation By-law, 95-TX-08*, enacts as a by-law the following:

SHORT TITLE

- 1. This by-law may be cited for all purposes as the *Old Ferry Wharf Road Waterworks By-law No. 99-TX-04*.

EXPENDITURE AUTHORIZATION

- 2. The Westbank First Nation is hereby empowered and authorized to expend

a sum not exceeding Three Hundred Five Thousand (\$305,000.00) Dollars, which amount is calculated in Schedule “B” attached hereto, from moneys raised pursuant to *Westbank First Nation Property Taxation By-law, 95-TX-08* for the construction of water works within Tsinstikeptum Indian Reserve 10 as shown on Plans and Specifications prepared by John Bassett-Smith, P.Eng, of Protech Consultants (1989) Ltd., copies of which are attached hereto as Schedule “A” [omitted].

#### OTHER AUTHORITIES

3. The Westbank First Nation is authorized to acquire all such real property, easements, rights-of-way, licences, rights or authorities as may be requisite or desirable for or in connection with the works authorized to be constructed by this by-law.

#### COMING INTO FORCE

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

PASSED AND APPROVED by the Council of the Westbank First Nation at a duly convened meeting of the Council held at the Westbank First Nation Administration Offices, Kelowna, British Columbia, this 14th day of September, 1999.

[Ron Derrickson]  
\_\_\_\_\_  
Chief Ron Derrickson

[Chad Paul]  
\_\_\_\_\_  
Councillor Chad Paul

[Wayne Eli]  
\_\_\_\_\_  
Councillor Wayne Eli

\_\_\_\_\_  
Councillor

[Tina Alexander]  
\_\_\_\_\_  
Councillor Tina Alexander

## SCHEDULE "B"

## Object of Expenditure

## Project Management and Administration

Reserve Management Inc.	\$2,500.00	
WFN Water Utility	10,000.00	
Urban Systems Ltd.	<u>2,500.00</u>	15,000.00
Engineering & Inspection		
Protech Consultants (1989) Ltd.		10,000.00
Construction		280,000.00
Total		<u>\$305,000.00</u>

**WESTBANK FIRST NATION  
TSINSTIKEPTUM IR#9  
CAPITAL EXPENDITURE BY-LAW NO. 00-TX-02**

[Effective May 7, 2000]

To authorize the expenditure of up to Nine Hundred Nineteen Thousand, Nine Hundred Eighty (\$919,980.00) Dollars from moneys raised pursuant to Section 83(1) of the *Indian Act* for the purpose of implementing the IR#9 Servicing Strategy.

WHEREAS:

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

B. The Westbank First Nation has established a plan for the extension and development of water, sewer, road and drainage systems within Tsinstikeptum Indian Reserve No. 9 as described in the IR#9 Servicing Strategy dated January, 2000 prepared by Urban Systems Ltd., a copy of which is attached hereto as Schedule A (the "IR#9 Servicing Strategy");

C. The Westbank First Nation proposes to expend a sum not exceeding Nine Hundred Nineteen Thousand, Nine Hundred Eighty (\$919,980.00) Dollars, which amount shall be expended on the projects detailed in Schedule B attached hereto, for the purpose of implementing the IR#9 Servicing Strategy;

D. Pursuant to Section 83(2) of the *Indian Act* and Section 12(4) of the *Westbank First Nation Property Taxation By-law, 95-TX-08*, any expenditure of moneys collected pursuant to the *Westbank First Nation Property Taxation By-law, 95-TX-08* must be approved by by-law;

NOW THEREFORE, the Council of the Westbank First Nation, pursuant to Section 83(2) of the *Indian Act* and Section 12(4) of *Westbank First Nation Property Taxation By-law, 95-TX-08*, enacts as a by-law the following:

SHORT TITLE

1. This by-law may be cited for all purposes as the *Tsinstikeptum IR#9 Capital Expenditure By-law No. 00-TX-02*.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation is hereby empowered and authorized to expend a sum not exceeding Nine Hundred Nineteen Thousand, Nine Hundred Eighty (\$919,980.00) Dollars, which amount shall be expended on the projects detailed in Schedule B attached hereto, from moneys raised pursuant to *Westbank First*

*Nation Property Taxation By-law, 95-TX-08* for the extension and development of water, sewer, road and drainage systems within Tsinstikeptum Indian Reserve No. 9 as described in the IR#9 Servicing Strategy.

OTHER AUTHORITIES

3. The Westbank First Nation is hereby authorized to expand all or a portion of the monies identified in section 2 herein to acquire all such lands, easements, rights-of-way, licences, rights or authorities as may be requisite or desirable for or in connection with the construction of the improvements as described herein.

COMING INTO FORCE

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

PASSED AND APPROVED by the Council of the Westbank First Nation at a duly convened meeting of the Council held at the Westbank First Nation Administration Offices, Kelowna, British Columbia, this [28th] day of [March], 2000.

[Ronald Derrickson]

Chief

[Wayne Eli]

Councillor

[Chad Paul]

Councillor

[Tina Alexander]

Councillor

[Miguel DeGuevara]

Councillor

SCHEDULE “A”  
Servicing Strategy  
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## **1.0 Introduction**

This brief has been prepared to provide an overview of the current budgetary costs for infrastructure associated with new development on I.R. #9. The purpose of this brief is to:

- Provide an overview of the current budgetary capital costs, timing and budget requirements for infrastructure development attributable to Westbank First Nation (WFN) on I.R. #9.

## **2.0 General Assumptions**

Several general assumptions have been made in the conceptual design and costing of the infrastructure required to service I.R. #9. These assumptions are as follows:

- For projects that are expected to be partially funded by INAC, only the proportional cost attributable to new development has been included in the capital cost tables. These costs and allocations must be confirmed on a project specific basis through submission and negotiation with INAC.
- Infrastructure design and related budgetary capital costs are based on the draft Westbank First Nation Conceptual Land Use Plan completed in October, 1999.
- No geotechnical investigations or detailed survey work has been conducted in support of these conceptual designs. Hence an engineering design and contingency allowance of 35% has been added to all budgetary construction costs estimates.
- Mapping necessary to facilitate detailed design work will be available early in year 2000.
- Information on existing infrastructure is based on limited as-built information.
- Costs do not include land acquisition costs to obtain rights of way for infrastructure.
- Orderly development where neighbouring property owners cooperate to facilitate practical and economical servicing layouts is assumed.

## **3.0 I.R. #9 Infrastructure Servicing Requirements**

The following section provides an overview of the assumptions made to develop preliminary budgetary capital costs, timing and cost recovery strategies for the infrastructure required to service development on I.R. #9.

### **3.1 I.R. #9 – Sewer**

#### **3.1.1 Assumptions**

A number of assumptions have been made in order to develop preliminary current budgetary capital costs for the further extension of sewer service to I.R. #9. These assumptions are as follows:

- The capital costs detailed in the summary spreadsheet represent the capital commitment required to provide sanitary sewer service to I.R. #9.
- The sewer system conceptual development is based on the “Westbank First Nation Conceptual Land Use Plan” prepared in October, 1999.
- The current budgetary cost figures outlined in the summary spreadsheet represent the gross cost for the sewer from the connection to the existing system.
- Relevant latecomer and other RDCO DCC charges will apply.
- It is understood that the RDCO intends to allocate any future downstream transmission system upgrade costs equally on a per unit basis to new development located both on and off reserve.
- It is assumed that, as in the past, the core infrastructure developed by Westbank First Nation will include that necessary to allow developers to extend infrastructure at their cost to service their developments.
- Developers will be responsible for constructing sewer infrastructure required to service their developments to WFN standards.

#### **3.1.2 Sewer Current Preliminary Budgetary Capital Costs and Timing**

Capital costs and timing for sewer projects required to service I.R. #9 are included on the following page [omitted]. The project costs are colour coded to correspond with the sanitary sewer project map for I.R. #9 [omitted].

- Capital costs in pink will be incurred in 2000.
- Capital costs in blue will be incurred beyond 2000.

Project costs for sewer extensions to provide service to specific developments will be developer driven. As such, developers will be required to pay the cost of these extensions. INAC funding participation has been deducted from the capital costs to be used for DCC calculation purposes.

The total current budgetary cost for sewer upgrades required to service I.R. #9 is approximately \$3.3 million. The *net current budgetary cost attributable to WFN* (net cost being the total current budgetary cost less contributions from INAC, RDCO, developers, existing development and other sources) is **\$2.0 million**.

In addition to the projects to be constructed by the WFN sewer utility, there are works which developers will be required to construct. Following construction completion, these works would be turned over to the WFN sewer utility. These works could result in additional Latecomer Charges for other developments that would benefit from the specific works.

### 3.1.3 Sewer DCCs

DCCs are developed on an equivalent unit (EU) basis. An equivalent unit is equal to the impact on infrastructure created by a single family dwelling.

Based on a net capital cost of \$2.0 million attributable to WFN for the extension of sewer service to I.R. #9, the following DCC per unit results:

- $\$1,995,480 / 5,867 \text{ Equivalent Units} = \mathbf{\$340 \text{ per equivalent unit sewer DCC}}$

The Regional District of Central Okanagan (RDCO) also levies a DCC of \$2,145 for sewer for development contributing to sewage to the RDCO sewage treatment plant.

*For preliminary analysis purposes, the DCC for sewer for development on I.R. #9 would be as follows:*

- |                           |                                    |
|---------------------------|------------------------------------|
| • WFN Sewer DCC:          | \$ 340 per equivalent unit         |
| • RDCO Sewer DCC:         | \$2,145 per equivalent unit*       |
| • <b>Total Sewer DCC:</b> | <b>\$2,485 per equivalent unit</b> |

\*Some areas will also be charged applicable latecomer agreement costs.

## 3.2 I.R. #9 – Water Distribution

### 3.2.1 Assumptions

A number of assumptions have been made in order to develop current preliminary budgetary capital costs for the upgrade of water distribution for I.R. #9. These assumptions are as follows:

- The conceptual development of the water system is based on the draft Westbank First Nation Conceptual Land Use Plan prepared in October, 1999.
- It is assumed that the core infrastructure developed by Westbank First Nation will include that necessary to allow developers to extend infrastructure at their cost to service their developments.
- Developers will be responsible for constructing water infrastructure to WFN standards to serve their developments.

- The assumption has been made (yet to be verified) that the water system can be activated using adequate chlorine dosage contact time together with an ongoing real time water turbidity monitoring program as acceptable treatment.
- Total water distribution costs to WFN do not include water treatment facility costs. Water treatment is discussed as a separate item in Section 3.3.
- Initial projects to be completed in 2000 include:
  - Completion of the installation of the unit sub station.
  - Initial activities to install a 500 kw pump motor.
  - Investigation of system control, information and operation.
  - Watermain extension design.

### **3.2.2 Water Distribution Current Preliminary Capital Costs and Timing**

Capital costs and timing for water projects required to service I.R. #9 are included on the following page [omitted]. The project costs are colour coded to correspond with the water project map for I.R. #9 [omitted] .

- Capital costs in pink will be incurred in 2000.
- Capital costs in blue will be incurred beyond 2000

Project costs for water extensions to provide service to specific developments will be developer driven. As such, developers will be required to pay the cost of these extensions.

The total current budgetary cost for water upgrades required to service I.R. #9 (not including potential costs for water treatment facilities) is approximately \$7.9 million. The *net current budgetary cost attributable to WFN* (net cost being the total current budgetary cost less contributions from INAC, developers, existing development and other sources) is approximately **\$7.0 million**.

In addition to the projects to be constructed by the WFN water utility, there are works which developers will be required to construct. Following construction completion, these works would be turned over to the WFN water utility. These works could result in additional Latecomer Charges for other developments that would benefit from the specific works.

### **3.2.3 Water Distribution DCCs**

DCCs are developed on an equivalent unit (EU) basis. An equivalent unit is equal to the impact on infrastructure created by a single family dwelling.

Based on a net capital cost of \$7.0 million attributable to WFN for upgraded water service to I.R. #9, the following DCC per unit results:

- \$7,001,468 / 5,380 Equivalent Units = **\$1,301 per EU water DCC**

*For preliminary analysis purposes, the DCC for water distribution on I.R. #9 would be \$1,301 per EU.*

### **3.3 I.R. #9 – Water Treatment**

#### **3.3.1 Water Treatment Assumptions**

The assumption has been made (yet to be verified) that the water system can be activated using adequate chlorine dosage contact time together with an ongoing real time water turbidity monitoring program with modification of chlorine dosage to reflect conditions. As such, the preliminary assumption is that this system could constitute acceptable water treatment. Further to this and as a consequence of the current arrangement whereby chlorine contact time is provided within the watermain pipeline rather than through storage reservoirs, it is anticipated that a chlorine contact tank will be required in 2005 at a cost of approximately \$500,000.

The intention is to develop water treatment costs in 2000 based on the latest water treatment technology. If more extensive water treatment is required by Health Canada, the cost associated with the design and construction of water treatment plants will be recovered through a separate DCC or other cost recovery mechanism.

Based on preliminary data and water servicing requirements it is assumed that water treatment plant facilities could be developed in two stages as required. For the time being it is assumed that the first stage would have a capital cost of approximately \$12 million followed by a second stage upgrade with a capital cost of \$6.3 million.

For preliminary analysis purposes, it is assumed that water treatment to service I.R. #9 would cost in the order of \$0.5 million for the chlorine contact tank plus \$18.3 million for water treatment facilities.

#### **3.3.2 Water Treatment Current Preliminary Capital Costs and Timing**

The total current budgetary cost estimate for water treatment facilities to service I.R. #9 is approximately **\$18.8 million**. Sampling and investigations will need to continue through 2000 to confirm the assumption that adequate chlorine dosage contact time together with the real time water turbidity monitoring program with modification of chlorine dosage to reflect conditions will constitute adequate treatment. This program will proceed to identify practical treatment options should more extensive water treatment be required or deemed necessary. These engineering investigations will cost approximately \$50,000. If treatment is required by Health Canada, further engineering investigations will need to be conducted beyond 2000 to determine the capital cost of these facilities. These additional engineering investigations will likely cost approximately \$40,000.

Capital costs and timing for sewer projects required to service I.R. #9 are included on the following page [omitted]. The project costs are colour coded to correspond with the sanitary sewer project map for I.R. #9 [omitted].

- Capital costs in pink will be incurred in 2000.
- Capital costs in blue will be incurred beyond 2000.

### 3.3.3 Water Treatment DCCs

DCCs are developed on an equivalent unit (EU) basis. An equivalent unit is equal to the impact on infrastructure created by a single family dwelling.

Based on a net capital cost of \$18.3 million attributable to WFN for water treatment, the following DCC per unit results:

- $\$18,800,000 / 5,380 \text{ Equivalent Units} = \mathbf{\$3,494 \text{ per EU water treatment DCC}}$

Thus if water treatment is required for I.R. #9, the DCC per EU would be \$3,494.

Since the need and cost of extensive water treatment are both unknowns at this time and the potential cost per equivalent unit would be significant, it is more practical to consider an initial water treatment DCC to recover the estimated \$50,000 cost of the engineering investigations required to assess the need for water treatment.

It is presently assumed that a chlorine contact tank will need to be designed and constructed in order to provide water for development on I.R. #9. The cost of the design and construction are estimated to be \$500,000.

Thus, if initial engineering investigations and the chlorine contact costs are considered, the DCC per equivalent unit for water treatment would be as follows:

- $\$50,000 / 300 \text{ equivalent units} = \$167 \text{ per EU for water treatment investigations in the first year}$
- $\$500,000 / 5,380 \text{ equivalent units} = \$93 \text{ per EU for the chlorine contact tank}$
- $\mathbf{\$93 \text{ per EU} + \$167 \text{ per EU} = \mathbf{\$260 \text{ per EU water treatment DCC in the first year}}$

### 3.3.4 Water Treatment DCC Financial Impact

If development proceeds in the first year while water treatment investigations are still underway, the Westbank First Nation would lose the opportunity to collect DCCs to recover the additional cost for full water treatment facilities from developments occurring in the first year of development.

If the 300 units which were developed in the first year (based on data from the Conceptual Land Use Plan) were charged only the initial \$260 DCC, the WFN would

lose a DCC revenue opportunity of approximately \$1 million. This loss of revenue would result in a need to increase the water treatment DCC by approximately \$200 per EU for all remaining developments.

*Given the cost of the water treatment plant investigations and the cost of the chlorine contact tank, it is recommended that an initial DCC of \$260 per equivalent unit be established for water treatment. If treatment facilities are required, the DCC may be revised in the future to reflect these costs.*

### 3.4 I.R. #9 – Roads

The roads section discussion will include pedestrian trails as well as roads.

#### 3.4.1 Assumptions

The Provincial Government is undertaking a number of transportation initiatives that will have a significant impact on any future road network on I.R. #9. These initiatives include the Okanagan Valley Transportation Plan (OVTP) and the Okanagan Lake Bridge Project. Until the impact of these initiatives is assessed and appropriate overall protocols are concluded the required road network cannot be identified. It is intended that these protocols will be pursued in 2000.

One project is required to proceed regardless of the Provincial road impacts:

- Design of Red Cloud Way. The design is required as Red Cloud Way will serve as a road as well as a route for a future sanitary sewer corridor, part of which must be constructed in 2000.

Other assumptions that have been made in respect to road development are as follows:

- Road upgrades are generally required to bring roads to WFN standards, to improve safety for vehicles and pedestrians or to add extra capacity to accommodate increased traffic flows.
- Developers will be responsible for constructing roads to WFN standards to serve their developments.
- Trails will be developed along the off-road sewer alignments to provide pedestrian access to otherwise isolated areas. The trails will also allow access for sewer main inspection and repair purposes.

#### 3.4.2 Road Capital Costs and Timing

The capital cost budgets have been prepared for work currently identified as required in 2000 only. These projects include:

• Red Cloud Way Design:	\$70,000
• Safety Issues Investigation:	\$20,000
• <b>2000 Total Capital Cost:</b>	<b>\$90,000</b>

### 3.4.3 Road DCCs

DCCs are developed on an equivalent unit (EU) basis. An equivalent unit is equal to the impact on infrastructure created by a single family dwelling.

Since the need and cost for road upgrades are not known at this time, the proposed approach to recover the identified 2000 costs from the equivalent units projected to be constructed on I.R. #9 in 2000. Based on this the following DCC per EU results:

- $\$90,000/300 \text{ EU} = \text{\$300 DCC per EU for roads and trails in the first year (2000)}$

### 3.4.4 Road DCC Financial Impact

As the road network requirements are not known at this time, it is not possible to assess the overall DCC impact.

*For preliminary analysis purposes, the DCC for road network upgrades for development on I.R. #9 would be \$300 per EU.*

## 3.5 I.R. #9 – Drainage

### 3.5.1 Assumptions

A number of assumptions have been made in order to develop preliminary budgetary capital costs for drainage upgrades on I.R. #9. These assumptions are as follows:

- Drainage costs have been developed through a review of the RDCO's Westside Master Drainage Plan.
- Drainage upgrades are based on the draft Westbank First Nation Conceptual Land Use Plan prepared in October, 1999.
- Developers will be responsible for the cost of drainage works within their developments.
- The majority of drainage capital costs arise due to impacts created by developments in the RDCO. As such, the majority of the costs associated with drainage upgrades are expected to be recovered from the RDCO.
- A preliminary allocation of drainage works costs has been prepared. This allocation reflects benefits to the Westbank First Nation and the RDCO. The cost allocation and resulting DCC impacts are reflected in the summary table and in the drainage DCC calculation.

### 3.5.2 Drainage Capital Costs and Timing

Capital costs and timing for drainage projects required to service I.R. #9 are estimated to be in the order of \$0.8 million. However, a significant portion of these costs (\$550,000) should be recovered from the RDCO following negotiations.

As such, the preliminary drainage DCC will be based on an initial capital cost of \$281,200. It is recommended that Westbank First Nation make an allowance of \$25,000 for preliminary work required to complete agreements with the RDCO and to initiate related activities such as surveys, appraisals and land acquisition.

Capital costs and timing for sewer projects required to service I.R. #9 are included on the following page [omitted]. The project costs are colour coded to correspond with the sanitary sewer project map for I.R. #9 [omitted].

- Capital costs in pink will be incurred in 2000.
- Capital costs in blue will be incurred beyond 2000.

### 3.5.3 Drainage DCCs

Drainage works are not directly required as a result of population growth. Rather, they are a function of impervious surface (pavement, buildings, etc) created by new development. Drainage DCCs are calculated on an Equivalent Development Area (EDA) basis. One EDA is equal to the impervious surface coverage created by one acre of single family development. For I.R. #9 the total charge per EDA derived by dividing the capital cost by 802 acres. Based on the total drainage costs allocated to I.R. #9, the drainage DCC per EDA would be:

- $\$306,200/802 = \$382$  per acre DCC for drainage

Using an average single family development with 5 units per acre, the drainage DCC would be \$76 per equivalent unit.

### 3.6 I.R. #9 – DCC Impact Summary

Based on this preliminary review, the following DCCs would need to be levied on development on I.R. #9 to recover capital costs associated with infrastructure development:

• WFN Sewer DCC:	\$ 340 per equivalent unit
• WFN Water DCC:	\$1,301 per equivalent unit
• WFN Water Treatment DCC:	\$ 260 per equivalent unit
• WFN Road DCC:	\$ 300 per equivalent unit
• WFN Drainage DCC:	\$ 76 per equivalent unit
• <b>Total DCC:</b>	<b>\$2,277 per equivalent unit</b>

*Based on the foregoing, the total WFN DCC for new development on I.R. #9 would be \$2,277 per equivalent unit.*

- It is important to note that the RDCO will also levy a sewer DCC of \$2,145 per unit. When this factor is considered in conjunction with the WFN DCC, the total DCC on I.R. #9 would be \$4,422.
- It is also important to note that if water treatment is required, the total DCC would be increased by \$3,494 per unit.

**SCHEDULE “B”  
Summary Sheet**

Infrastructure Type	Project	2000 Project Capital Cost Estimates	Total 2000 Budgetary Capital Cost
<b>Sanitary Sewer</b>			
	TR-9	\$ 138,500	
	TR-10 (Red Cloud Way)	\$ 30,575	
	TR-17 (McDougall Creek)	\$ 45,550	
	TR-15 (Cut Off Lands)	\$ 8,285	
	Subtotal		\$ 222,910
<b>Water System</b>			
	Water Pump Station 1 – Phase 1 Upgrade	\$ 189,000	
	Review System Control Information and Operation	\$ 25,000	
	Standby Power	\$ 189,000	
	Utility Operating Cost Review	\$ 20,000	
	Watermain 1 (Cut Off Lands)	\$ 39,070	
	Subtotal		\$ 462,070
<b>Water Treatment</b>			
	Water Treatment Pre-Planning	\$ 50,000	
	Subtotal		\$ 50,000
<b>Roads</b>			
	Red Cloud Way Design	\$ 70,000	
	Safety Issues Investigation	\$ 20,000	
	Subtotal		\$ 90,000
<b>Drainage</b>			
	C8 – Marlow Spring	\$ 95,000	
	Subtotal		\$ 95,000
<b>TOTAL BUDGETARY CAPITAL COST</b>			<b>\$ 919,980</b>

Note: All Capital Cost Estimates Based on Assumptions Contained in  
the Schedule A Servicing Strategy Document.

## Sanitary Sewer

## TR-9

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	200mmØ SDR-35 PVC Main	l.m.	560	\$ 105.00	\$ 58,800.00
2	Manholes	ea.	11	\$ 3,000.00	\$ 33,000.00
3	Asphalt Removal	m <sup>2</sup>	200	\$ 2.25	\$ 450.00
4	Asphalt Installation (75mm)	m <sup>2</sup>	200	\$ 10.00	\$ 2,000.00
5	Base 100mm	m <sup>2</sup>	200	\$ 2.50	\$ 500.00
6	Subbase 400mm	m <sup>2</sup>	200	\$ 6.00	\$ 1,200.00
7	Restoration Fences	l.s.	1	\$ 2,750.00	\$ 2,750.00
SUBTOTAL					\$ 98,700.00
ENGINEERING & CONTINGENCY (35%)					\$ 34,545.00
TOTAL Design and construction					\$ 133,500.00
Mapping Work allowance					\$ 5,000.00
TOTAL BUDGETARY CAPITAL COST					\$ 138,500.00
<u>For work in Year 2000</u>					
Design and Construct TR-9					\$ 133,500.00
Mapping Work					\$ 5,000.00
Total work proposed in year 2000					\$ 138,500.00

Sanitary Sewer

TR-10  
(Red Cloud Way)

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANITIY	UNIT PRICE	EXTENSION
1	300mmØ SDR-35 PVC Main	l.m.	680	\$ 140.00	\$ 95,200.00
2	Manholes	ea.	8	\$ 3,000.00	\$ 24,000.00
3	Drop MH	ea.	1	\$ 4,000.00	\$ 4,000.00
4	Connect to RDCO Trunk	ea.	1	\$ 2,000.00	\$ 2,000.00
5	Asphalt Removal	m <sup>2</sup>	50	\$ 2.25	\$ 112.50
6	Asphalt Installation (75mm)	m <sup>2</sup>	50	\$ 10.00	\$ 500.00
7	Base 100mm	m <sup>2</sup>	50	\$ 2.50	\$ 125.00
8	Subbase 400mm	m <sup>2</sup>	50	\$ 6.00	\$ 300.00
SUBTOTAL					\$ 126,237.50
ENGINEERING & CONTINGENCY (35%)					\$ 44,183.13
TOTAL Design and construction					\$ 170,500.00
Mapping Work allowance					\$ 5,000.00
TOTAL BUDGETARY CAPITAL COST					\$ 175,500.00

For work in Year 2000

Design Preparations 15% (0.15x\$170,500)	\$ 25,575.00
Mapping Work	\$ 5,000.00
Total work proposed in year 2000	\$ 30,575.00

Sanitary Sewer  
TR-17  
(McDougall Creek)

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	(MH 1 - 12) 200Ø SDR 35 PVC Main	l.m.	1400	105	\$ 147,000.00
	(MH 12 - 20) 250Ø SDR 35 PVC Main	l.m.	775	115	\$ 89,125.00
	(MH 20 - 25) 300Ø SDR 35 PVC Main	l.m.	555	140	\$ 77,700.00
2	Manholes	ea.	25	\$ 3,000.00	\$ 75,000.00
3	Asphalt Removal	m <sup>2</sup>	120	\$ 2.25	\$ 270.00
4	Asphalt Installation (75mm)	m <sup>2</sup>	120	\$ 10.00	\$ 1,200.00
5	Base 100mm	m <sup>2</sup>	120	\$ 2.50	\$ 300.00
6	Subbase 400mm	m <sup>2</sup>	120	\$ 6.00	\$ 720.00
7	Dewatering	l.m.	2700	\$ 50.00	\$ 135,000.00
	SUBTOTAL				\$ 526,315.00
	ENGINEERING & CONTINGENCY (35%)				\$ 184,210.25
	TOTAL Design and construction				\$ 711,000.00
	Mapping Work allowance				\$ 10,000.00
	TOTAL BUDGETARY CAPITAL COST				\$ 721,000.00
	<u>For work in Year 2000</u>				
	Pre-design Preparations 5% (0.05x\$711,000)				\$ 35,550.00
	Mapping Work				\$ 10,000.00
	Total work proposed in year 2000				\$ 45,550.00

Sanitary Sewer

TR-15  
(Cut Off Lands)

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANITIY	UNIT PRICE	EXTENSION
1	300mmØ SDR-35 PVC Main	l.m.	860	\$ 140.00	\$ 120,400.00
2	Manholes	ea.	14	\$ 3,000.00	\$ 42,000.00
3	Asphalt Removal	m <sup>2</sup>	30	\$ 2.25	\$ 67.50
4	Asphalt Installation (75mm)	m <sup>2</sup>	30	\$ 10.00	\$ 300.00
5	Base 100mm	m <sup>2</sup>	30	\$ 2.50	\$ 75.00
6	Subbase 400mm	m <sup>2</sup>	30	\$ 6.00	\$ 180.00
SUBTOTAL					\$ 163,022.50
ENGINEERING & CONTINGENCY (35%)					\$ 57,057.88
TOTAL BUDGETARY CAPITAL COST					\$ 220,500.00
INAC Funding share					\$ 165,270.00
WFN Funding share (oversize)					\$ 55,230.00
<u>For work in Year 2000</u>					
Design Preparations 15% (0.15x\$55,230)					\$ 8,285.00
Total work proposed in year 2000					\$ 8,285.00

## Water System

Water Pump Station 1 –  
Phase 1 Upgrade

ITEM	DESCRIPTION	EXTENSION
1	Pumps (1 x 500 kW)	\$ 125,000.00
2	Piping	\$ 50,000.00
3	Sub Station Installation and Civil Works	\$ 80,000.00
4	Electrical	\$ 15,000.00
	SUBTOTAL	\$ 270,000.00
	ENGINEERING & CONTINGENCY (35%)	\$ 94,500.00
	TOTAL BUDGETARY CAPITAL COST	\$ 364,500.00
	<u>For Work in Year 2000</u>	
	Pump Purchase	\$ 60,000.00
	Substation Installation (including Civil)	\$ 80,000.00
	Subtotal	\$ 140,000.00
	Engineering and Contingency 35%	\$ 49,000.00
	Total work proposed in year 2000	\$ 189,000.00

Water System

Review System Control  
Information and Operation

ITEM	DESCRIPTION	EXTENSION
1	Investigation of System Control, Information and Operation	\$ 18,500.00
2	Implementation of Control System	\$ 92,600.00
	SUBTOTAL	\$ 111,100.00
	ENGINEERING & CONTINGENCY (35%)	\$ 38,885.00
	TOTAL BUDGETARY CAPITAL COST	\$ 150,000.00

For Work in Year 2000

	Investigation of System Control, Information and Operation	\$ 18,500.00
	Engineering and Contingency 35%	\$ 6,500.00
	Total work proposed in year 2000	\$ 25,000.00

## Water System

Standby Power  
To Pump Station  
Phase 1

ITEM	DESCRIPTION	EXTENSION
1	Right Angle Drive	\$ 30,000.00
2	(Gas) Engine	\$ 50,000.00
3	Installation of right angle drive and engine	\$ 30,000.00
4	Building Alterations	\$ 30,000.00
	SUBTOTAL	\$ 140,000.00
	ENGINEERING & CONTINGENCY (35%)	\$ 49,000.00
	TOTAL BUDGETARY CAPITAL COST	\$ 189,000.00
	<u>For Work in Year 2000</u>	
	Proceed with Standby Power Installation	\$ 189,000.00
	Total work proposed in year 2000	\$ 189,000.00

Water System

Utility Operating Cost Review

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	Utility Operating Cost Review				\$ 11,100.00
	SUBTOTAL				\$ 11,100.00
	ENGINEERING & CONTINGENCY (35%)				\$ 3,885.00
	TOTAL Review				\$ 15,000.00
	Mapping Work allowance				\$ 5,000.00
	TOTAL BUDGETARY CAPITAL COST				\$ 20,000.00
	<u>For Work in Year 2000</u>				
	Proceed with Review				\$ 15,000.00
	Mapping Work				\$ 5,000.00
	Total work proposed in year 2000				\$ 20,000.00

## Water System

Watermain 1  
(Cut Off Lands)

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	300mmØ DI	l.m.	1639	\$ 180.00	\$ 295,020.00
2	300mmØ Gate Valves	ea.	6	\$ 1,750.00	\$ 10,500.00
3	300mmØ Fitting Bends	ea.	15	\$ 500.00	\$ 7,500.00
	Tees	ea.	4	\$ 1,200.00	\$ 4,800.00
4	Hydrants and Leads	ea.	5	\$ 3,200.00	\$ 16,000.00
5	Asphalt Removal 900 x 3.3	m <sup>2</sup>	2970	\$ 2.25	\$ 6,682.50
6	Asphalt Replacement (75mm)	m <sup>2</sup>	2970	\$ 10.00	\$ 29,700.00
7	Base 100mm 900 x 2.7	m <sup>2</sup>	2430	\$ 2.50	\$ 6,075.00
8	Subbase 400mm	m <sup>2</sup>	2430	\$ 6.00	\$ 14,580.00
9	Connect to Existing	ea.	2	\$ 2,500.00	\$ 5,000.00
SUBTOTAL					\$ 395,857.50
ENGINEERING & CONTINGENCY (35%)					\$ 138,550.13
TOTAL BUDGETARY CAPITAL COST					\$ 534,500.00
INAC Funding share					\$ 274,032.00
WFN Funding share (oversize)					\$ 260,468.00
<u>For work in Year 2000</u>					
Design preparations 15% (0.15x\$260,468)					\$ 39,070.00
Total work proposed in year 2000					\$ 39,070.00

Water Treatment

Water Treatment  
Pre-Planning

ITEM	DESCRIPTION	EXTENSION
1	Water sampling, reviews & report	\$ 50,000.00
	SUBTOTAL	\$ 50,000.00
	TOTAL BUDGETARY CAPITAL COST	\$ 50,000.00
	<u>For Work in Year 2000</u>	
	Proceed with work	\$ 50,000.00
	Total work proposed in year 2000	\$ 50,000.00

## Roads

## Red Cloud Way

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	GENERAL REQUIREMENTS				
1.1	Mobilization/demobilization	l.s.	1	\$ 15,000.00	\$ 15,000.00
1.2	Surveys and layout	l.s.	1	\$ 5,900.00	\$ 5,900.00
2	ROADWORKS				
2.1	Excavation	cu.m.	7700	\$ 5.00	\$ 38,500.00
2.2	Road Structure	sq.m.	13800	\$ 12.00	\$ 165,600.00
2.3	Asphalt	sq.m.	10500	\$ 7.00	\$ 73,500.00
2.4	Shouldering	sq.m.	2200	\$ 5.00	\$ 11,000.00
2.5	O/H Hydro, Tel, Cable	l.m.	1100	\$ 40.00	\$ 44,000.00
2.6	Streetlighting on Hydro Poles	l.m.	1100	\$ 10.00	\$ 11,000.00
2.7	Drainage	l.s.	1	\$ 25,000.00	\$ 25,000.00
2.8	Landscaping	sq.m.	7900	\$ 5.00	\$ 39,500.00
	SUBTOTAL				\$ 429,000.00
	ENGINEERING & CONTINGENCY (35%)				\$ 150,150.00
	TOTAL Design and construction				\$ 579,500.00
	Mapping Work allowance				\$ 18,000.00
	TOTAL BUDGETARY CAPITAL COST				\$ 597,500.00
	<u>For Work in Year 2000</u>				
	Design preparations 9% (0.09x\$579,500)				\$ 52,000.00
	Mapping Work				\$ 18,000.00
	Total work proposed in year 2000				\$ 70,000.00

Roads

Safty Issues Investigation

ITEM	DESCRIPTION	EXTENSION
1.1	Review pedestrian access safety issues	\$ 20,000.00
	SUBTOTAL	\$ 20,000.00
	TOTAL BUDGETARY CAPITAL COST	\$ 20,000.00
	<u>For work in Year 2000</u>	
	Proceed with review	\$ 20,000.00
	Total work proposed in year 2000	\$ 20,000.00

Drainage  
C8  
Marlow Spring

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANITIY	UNIT PRICE	Minimum Base cost	EXTENSION
1	600 culvert	l.m.	100	\$ 140.00	\$ 1,000.00	\$ 15,000.00
2	Boring under highway	l.m.	40	\$ 1,250.00		\$ 50,000.00
SUBTOTAL						\$ 65,000.00
ENGINEERING & CONTINGENCY (35%)						\$ 22,750.00
TOTAL Design and construction						\$ 88,000.00
Mapping Work allowance						\$ 10,000.00
TOTAL BUDGETARY CAPITAL COST						\$ 98,000.00
RDCO Share of design & construction						\$ 3,000.00
WFN Share of design & construction						\$ 85,000.00
WFN Mapping						\$ 10,000.00
<u>For work in Year 2000</u>						
Design and Construct project C8						\$ 85,000.00
Mapping Work						\$ 10,000.00
Total work proposed in year 2000						\$ 95,000.00

**WESTBANK FIRST NATION**  
**TSINSTIKEPTUM IR#10 CAPITAL EXPENDITURE**  
**BY-LAW NO. 00-TX-01**

[Effective May 7, 2000]

To authorize the expenditure of up to Five Million, Three Hundred Thirty Seven Thousand, Seven Hundred Ninety-Five (\$5,337,795.00) Dollars from moneys raised pursuant to Section 83(1) of the *Indian Act* for the purpose of implementing the IR#10 Servicing Strategy.

**WHEREAS:**

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

B. The Westbank First Nation has established a plan for the extension and development of water, sewer, road and drainage systems within Tsinstikeptum Indian Reserve No. 10 as described in the IR#10 Servicing Strategy dated January, 2000 prepared by Urban Systems Ltd., a copy of which is attached hereto as Schedule "A" (the "IR#10 Servicing Strategy");

C. The Westbank First Nation proposes to expend a sum not exceeding Five Million, Three Hundred Thirty Seven Thousand, Seven Hundred Ninety-Five (\$5,337,795.00) Dollars, which amount shall be expended on the projects detailed in Schedule "B" attached hereto, for the purpose of implementing the IR#10 Servicing Strategy;

D. Pursuant to Section 83(2) of the *Indian Act* and Section 12(4) of the *Westbank First Nation Property Taxation By-law, 95-TX-08*, any expenditure of moneys collected pursuant to the *Westbank First Nation Property Taxation By-law, 95-TX-08* must be approved by by-law;

NOW THEREFORE, the Council of the Westbank First Nation, pursuant to Section 83(2) of the *Indian Act* and Section 12(4) of *Westbank First Nation Property Taxation By-law, 95-TX-08*, enacts as a by-law the following:

**SHORT TITLE**

**1.** This by-law may be cited for all purposes as the *Tsinstikeptum IR#10 Capital Expenditure By-law No. 00-TX-01*.

**EXPENDITURE AUTHORIZATION**

**2.** The Westbank First Nation is hereby empowered and authorized to expend a sum not exceeding Five Million, Three Hundred Thirty Seven Thousand, Seven Hundred Ninety-Five (\$5,337,795.00) Dollars, which amount shall be expended on

the projects detailed in Schedule “B” attached hereto, from moneys raised pursuant to *Westbank First Nation Property Taxation By-law, 95-TX-08* for the extension and development of water, sewer, road and drainage systems within Tsinstikeptum Indian Reserve No. 10 as described in the IR#10 Servicing Strategy.

OTHER AUTHORITIES

3. The Westbank First Nation is hereby authorized to expend all or a portion of the monies identified in section 2 herein to acquire all such lands, easements, rights-of-way, licences, rights or authorities as may be requisite or desirable for or in connection with the construction of the improvements as described herein.

COMING INTO FORCE

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

PASSED AND APPROVED by the Council of the Westbank First Nation at a duly convened meeting of the Council held at the Westbank First Nation Administration Offices, Kelowna, British Column, this [28th] day of [March] , 2000.

[Ronald Derrickson]  
Chief Ronald Derrickson

[Wayne Eli]  
Councillor Wayne Eli

[Chad Paul]  
Councillor Chad Paul

[Tina Alexander]  
Councillor Tina Alexander

[Miguel DeGuevara]  
Councillor Miguel DeGuevara

SCHEDULE “A”  
Servicing Strategy  
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## **1.0 Introduction**

This brief has been prepared to provide an overview of the current budgetary costs for infrastructure associated with new development on I.R. #10. The purpose of this brief is to:

- Provide an overview of the current budgetary capital costs, timing and budget requirements for infrastructure development attributable to Westbank First Nation (WFN) on I.R. #10.

## **2.0 General Assumptions**

Several general assumptions have been made in the conceptual design and costing of the infrastructure required to service I.R. #10. These assumptions are as follows:

- For projects that are expected to be partially funded by INAC, only the proportional cost attributable to new development has been included in the capital cost tables. These costs and allocations must be confirmed on a project specific basis through submission to and negotiation with INAC.
- Infrastructure design and related budgetary capital costs are based on the draft Westbank First Nation Conceptual Land Use Plan completed in October, 1999.
- Development on I.R. #10 will generally be driven by the availability of sanitary sewer infrastructure.
- No geotechnical investigations or detailed survey work has been conducted in support of these conceptual designs. Hence an engineering design and contingency allowance has been added to budgetary construction costs.
- Mapping necessary to facilitate detailed design will be available early in year 2000.
- Information on existing infrastructure is based on limited as-built information.
- Costs do not include land acquisition costs to obtain rights of way for infrastructure.
- Orderly development where neighbouring property owners cooperate to facilitate practical and economical servicing layouts is assumed.

## **3.0 I.R. #10 Infrastructure Servicing Requirements**

The following section provides an overview of the assumptions made to develop preliminary budgetary capital costs, timing and cost recovery strategies for the infrastructure required to service development on I.R. #10.

### **3.1 I.R. #10 – Sewer**

#### **3.1.1 Assumptions**

A number of assumptions have been made in order to develop preliminary current budgetary capital costs for the extension of sewer service to I.R. #10. These assumptions are as follows:

- The capital costs detailed in the summary spreadsheet represent the capital commitment required to provide sanitary sewer service to I.R. #10.
- All design and construction for the Stage 1 components of the transmission system from the RDCO trunk sewer to Highway 97 will be undertaken in 2000.
- The design of the remaining Stage 1 components of the transmission system from Highway 97 to Old Ferry Wharf Road will also be undertaken in 2000. Construction of these remaining components will proceed in 2001.
- The current budgetary cost figures outlined in the summary spreadsheet represent the gross cost for the sewer from the connection to the RDCO system at Boucherie Road.
- It is expected that the RDCO will waive any capital contribution to existing sewer trunks (with the exception of existing latecomer agreements) in exchange for the WFN paying all of the costs to connect to the existing Boucherie Road sewer trunk.
- It is understood that the RDCO intends to allocate any future downstream transmission system upgrade costs equally on a per unit basis to new development located both on and off reserve.
- It is assumed that the core infrastructure developed by Westbank First Nation will include that necessary to allow developers to extend infrastructure at their cost to service their developments.
- Developers will be responsible for constructing sewer infrastructure required to service their developments to WFN standards.

#### **3.1.2 Sewer Current Preliminary Budgetary Capital Costs and Timing**

Capital costs including engineering design preparations and timing for sewer projects required to service I.R. #10 are included on the following page [omitted]. The project costs are colour coded to correspond with the sanitary sewer project map for I.R. #10 [omitted].

- Costs in pink will be incurred in 2000.
- Costs in blue will be incurred beyond 2000.

Project costs for sewer extensions to provide service to specific developments will be developer driven. As such, developers will be required to pay the cost of these extensions.

The total current budgetary cost for sewer upgrades required to service I.R. #10 is approximately \$7.5 million. The *net current budgetary cost attributable to WFN* (net cost being the total current budgetary cost less contributions from INAC, developers, existing development and other sources) is **\$6.5 million**.

In addition to the projects to be constructed by the WFN sewer utility, there are works which developers will be required to construct. Following construction completion, these works would be turned over to the WFN sewer utility. These works could result in additional Latecomer Charges for other developments that would benefit from the specific works.

### 3.1.3 Sewer DCCs

DCCs are developed on an equivalent unit (EU) basis. An equivalent unit is equal to the impact on infrastructure created by a single family dwelling.

Based on a net capital cost of \$6.5 million attributable to WFN for the extension of sewer service to I.R. #10, the following DCC per unit results:

- $\$6,517,250 / 3,374$  Equivalent Units = **\$1,932 per equivalent unit sewer DCC**

The Regional District of Central Okanagan (RDCO) also levies a DCC of \$2,145 for sewer for development contributing to sewage to the RDCO sewage treatment plant.

*For preliminary analysis purposes, the DCC for sewer for development on I.R. #10 would be as follows:*

- |                           |                                    |
|---------------------------|------------------------------------|
| • WFN Sewer DCC:          | \$1,932 per equivalent unit        |
| • RDCO Sewer DCC:         | \$2,145 per equivalent unit*       |
| • <b>Total Sewer DCC:</b> | <b>\$4,077 per equivalent unit</b> |

\*Applicable latecomer agreement costs will also be charged.

## 3.2 I.R. #10 – Water Distribution System

### 3.2.1 Assumptions

A number of assumptions have been made in order to develop current preliminary budgetary capital costs for the upgrade of water distribution for I.R. #10. These assumptions are as follows:

- The conceptual development of the water system is based on the draft Westbank First Nation Conceptual Land Use Plan prepared in October, 1999.

- It is assumed that the core infrastructure developed by Westbank First Nation will include that necessary to allow developers to extend infrastructure at their cost to service their developments.
- Developers will be responsible for constructing water infrastructure to WFN standards to serve their developments.
- Total water distribution costs to WFN do not include water treatment facility costs. Water treatment is discussed as a separate item in Section 3.3.
- Initial projects to be completed in 2000 include:
  - Provision of a standby pump (excluding motor) for the existing pump station to provide emergency coverage.
  - Design and partial construction of the water intake and pump station.
  - Designs for Reservoir Stage 1 and associated watermains.

### **3.2.2 Water Distribution Current Preliminary Capital Costs and Timing**

Capital costs including engineering design preparations and timing for water projects required to service I.R. #10 are included on the following page [omitted]. The project costs are colour coded to correspond with the water project map for I.R. #10 [omitted].

- Costs in pink will be incurred in 2000.
- Costs in blue will be incurred beyond 2000.

Project costs for water extensions to provide service to specific developments will be developer driven. As such, developers will be required to pay the cost of these extensions.

The total current budgetary cost for water upgrades required to service I.R. #10 (not including potential costs for water treatment facilities) is approximately \$8.5 million. The *net current budgetary cost attributable to WFN* (net cost being the total current budgetary cost less contributions from INAC, developers, existing development and other sources) is approximately **\$7.8 million**.

In addition to the projects to be constructed by the WFN water utility, there are works which developers will be required to construct. Following construction completion, these works would be turned over to the WFN water utility. These works could result in additional Latecomer Charges for other developments that would benefit from the specific works.

### **3.2.3 Water Distribution DCCs**

DCCs are developed on an equivalent unit (EU) basis. An equivalent unit is equal to the impact on infrastructure created by a single family dwelling.

Based on a net capital cost of \$7.8 million attributable to WFN for upgraded water service to I.R. #10, the following DCC per unit results:

- $\$7,834,500 / 4,760 \text{ Equivalent Units} = \mathbf{\$1,646 \text{ per EU water DCC}}$

*For preliminary analysis purposes, the DCC for water for development on I.R. #10 would be \$1,646 per EU.*

### **3.3 I.R. #10 - Water Treatment**

#### **3.3.1 Water Treatment Assumptions**

The assumption has been made (yet to be verified) that the water system can be activated using adequate chlorine dosage contact time together with an ongoing real time water turbidity monitoring program with modification of chlorine dosage to reflect conditions. The following assumes this assumption is valid.

The intention is to develop water treatment costs in 2000 based on the latest water treatment technology. If more extensive water treatment is required by Health Canada, the cost associated with the design and construction of water treatment plants will be recovered through a separate DCC or other cost recovery mechanism.

Based on preliminary data and water servicing requirements it is assumed that water treatment facilities could be developed in two stages as required. For the time being it is assumed that each stage would have a capital cost of approximately \$6.5 million. For preliminary analysis purposes, it is assumed that water treatment facilities to service I.R. #10 would cost in the order of **\$13 million**.

#### **3.3.2 Water Treatment Current Preliminary Capital Costs and Timing**

The total current budgetary cost estimate for water treatment facilities to service I.R. #10 is approximately **\$13 million**. Sampling and investigations will need to continue through 2000 to confirm the assumption that adequate chlorine dosage contact time together with the real time water turbidity monitoring program with modification of chlorine dosage to reflect conditions will constitute adequate treatment. This program will proceed to identify practical treatment options should more extensive water treatment be required or deemed necessary. These engineering investigations will cost approximately \$100,000. If treatment is required by Health Canada, further engineering investigations will need to be conducted beyond 2000 to determine the capital cost of these facilities. These additional engineering investigations will likely cost approximately \$40,000.

Capital costs including engineering design preparations and timing for water projects required to service I.R. #10 are included on the following page [omitted]. The project costs are colour coded to correspond with the water project map for I.R. #10 [omitted].

- Costs in pink will be incurred in 2000.

- Costs in blue will be incurred beyond 2000.

### 3.3.3 Water Treatment DCCs

DCCs are developed on an equivalent unit (EU) basis. An equivalent unit is equal to the impact on infrastructure created by a single family dwelling.

Based on a net capital cost of \$13.0 million attributable to WFN for water treatment, the following DCC per unit results:

- $\$13,000,000 / 4,760 \text{ Equivalent Units} = \mathbf{\$2,731 \text{ per EU water treatment DCC}}$

Thus if water treatment is required for I.R. #10, the DCC per EU would be \$2,731.

Since the need and cost of extensive water treatment are both unknowns at this time and the potential cost per equivalent unit would be significant, it is more practical to consider an initial water treatment DCC to recover the estimated \$100,000 cost of the engineering investigations required to assess the need for water treatment.

Assuming that 200 equivalent units would be developed in the first year following the extension of services, the DCC per equivalent unit for water treatment would be as follows:

- $\$100,000/200 \text{ equivalent units} = \mathbf{\$500 \text{ per EU water treatment DCC in the first year}}$

### 3.3.4 Water Treatment DCC Financial Impact

If development proceeds in the first year while water treatment Investigations are still underway, the Westbank First Nation would lose the opportunity to collect DCCs to recover the additional cost for full water treatment from developments occurring in the first year of development.

If the 200 units which were developed in the first year were charged only the initial \$500 DCC, the WFN would lose a DCC revenue opportunity of approximately \$450,000. This loss of revenue would result in a need to increase the water treatment DCC by approximately \$100 per EU for all remaining developments,

*Given the cost of the water treatment plant investigations, it is recommended that an initial DCC of \$500 per unit be established for water treatment. If treatment facilities are required, the DCC may be revised in the future to reflect these costs.*

## 3.4 I.R. #10 – Roads

The roads section discussion will include pedestrian trails as well as roads.

### 3.4.1 Assumptions

The Provincial Government is undertaking a number of transportation initiatives that will have a significant impact on any future road network on I.R. #10. These initiatives include the Okanagan Valley Transportation Plan (OVTP) and the Okanagan Lake Bridge Project. Until the impact of these initiatives is assessed and appropriate overall protocols are concluded the required road network cannot be identified. It is intended that these protocols will be pursued in 2000.

There are some projects that should proceed immediately regardless of the Provincial roads initiatives. The following projects will proceed in 2000:

- Keefe Creek Road preplanning and land acquisition
- Pedestrian trail design in conjunction with I.R. #10 sewer.
- Safety issues investigation.

Other assumptions that have been made in respect to road development are as follows:

- Road upgrades are generally required to bring roads to WFN standards, to improve safety for vehicles and pedestrians or to add extra capacity to accommodate increased traffic flows.
- Developers will be responsible for constructing roads up to WFN standards to serve their-developments.
- Trails will be developed along the off-road sewer alignments to provide pedestrian access to otherwise isolated areas. The trails will also allow access for sewer main inspection and repair purposes.

### 3.4.2 Road Capital Costs and Timing

The capital cost budgets have been prepared for work currently identified as required in 2000 only. These projects include:

• Keefe Creek Road Preplanning and Land Acquisition:	\$214,000
• Pedestrian Trail Design:	\$ 36,600
• Safety Issues Investigation:	\$ 20,000
<hr/>	
• <b>2000 Total Capital Cost:</b>	<b>\$270,600</b>

### 3.4.3 Road DCCs

DCCs are developed on an equivalent unit (EU) basis. An equivalent unit is equal to the impact on infrastructure created by a single family dwelling.

Since the need and cost for road upgrades are not known at this time, the proposed approach includes the recovery of half of the 2000 costs through an initial DCC. The remaining costs will be included in the capital cost of the roads requirements

identified once the Provincial protocols. Based on an Initial 50% cost recovery from development occurring in 2000, the following DCC per EU results:

- \$135,300/200 EU = **\$677 DCC per EU for roads and trails in the first year (2000)**

#### **3.4.4 Road DCC Financial Impact**

As the road network requirements are not known at this time, it is not possible to assess the overall DCC impact.

***For preliminary analysis purposes, the DCC for road network upgrades for development on I.R. # 10 would be \$677 per EU.***

### **3.5 I.R. #10 – Drainage**

#### **3.5.1 Assumptions**

A number of assumptions have been made in order to develop preliminary budgetary capital costs for drainage upgrades on I.R. #10. These assumptions are as follows:

- Drainage costs have been developed through a review of the RDCO's Westside Master Drainage Plan.
- Drainage upgrades are based on the draft Westbank First Nation Conceptual Land Use Plan prepared in October, 1999.
- Developers will be responsible for the cost of drainage works within their developments.
- The majority of drainage capital costs arise due to impacts created by upstream developments in the RDCO. As such, the majority of the costs associated with drainage upgrades are expected to be recovered from the RDCO.
- A preliminary allocation of drainage works costs has been prepared. This allocation reflects benefits to the Westbank First Nation and the RDCO. The cost allocation and resulting DCC impacts are reflected in the summary table and in the drainage DCC calculation. ***The costs and cost sharing arrangements have yet to be negotiated with the RDCO.***

#### **3.5.2 Drainage Capital Costs and Timing**

Capital costs and timing for drainage projects required to service I.R. #10 are estimated to be in the order of \$500,000. However, a significant portion of these costs (about \$400,000) are expected to be recovered from the RDCO following negotiations.

As such, the preliminary drainage DCC will be based on an initial net capital cost of \$96,300. It is also recommended that the Westbank First Nation make an allowance

of \$25,000 for preliminary work required to complete agreements with the RDCO and to initiate related activities such as surveys, appraisals and land acquisition.

Capital costs including engineering design preparations and timing for water projects required to service I.R. #10 are included on the following page [omitted]. The project costs are colour coded to correspond with the water project map for I.R. #10 [omitted].

- Costs in pink will be incurred in 2000.
- Costs in blue will be incurred beyond 2000.

### 3.5.3 Drainage DCCs

Drainage works are not directly required as a result of population growth. Rather, they are a function of impervious surface (pavement, buildings, etc) created by new development. Drainage DCCs are calculated on an Equivalent Development Area (EDA) basis. One EDA is equal to the impervious surface coverage created by one acre of single family development. For I.R. #10 the total charge per EDA derived by dividing the capital cost by 530 acres. Based on the total drainage costs allocated to I.R. #10, the drainage DCC per EDA would be:

- $\$121,300/530 = \$229$  per acre DCC for drainage

Using an average single family development with 5 units per acre, the drainage DCC would be \$46 per equivalent unit.

### 3.6 I.R. #10 – DCC Impact Summary

Based on this preliminary review, the following DCCs would need to be levied on development on I.R. #10 to recover capital costs associated with infrastructure development:

• WFN Sewer DCC:	\$1,932 per equivalent unit
• WFN Water Distribution DCC:	\$1,646 per equivalent unit
• WFN Water Treatment DCC:	\$ 500 per equivalent unit
• WFN Road DCC:	\$ 677 per equivalent unit
• <u>WFN Drainage DCC:</u>	<u>\$ 46 per equivalent unit</u>
• <b>Total DCC:</b>	<b>\$4,801 per equivalent unit</b>

*Based on the foregoing, the total WFN DCC for new development on I.R. #10 would be \$4,801 per equivalent unit.*

- It is important to note that the RDCO will also levy a sewer DCC of \$2,145 per unit. When this factor is considered in conjunction with the WFN DCC, the total DCC on I.R. #10 would be \$6,946.
- It is also important to note that if water treatment is required, the total DCC would be increased by \$2,731 per unit.

**SCHEDULE “B”**  
**Project Cost Estimates**  
**Summary Sheet**

Infrastructure Type	Project	2000 Project Capital Cost Estimates	Total 2000 Budgetary Capital Cost
Sanitary Sewer	FM-5C - Stage 1	\$ 141,000	
	TR 9B	\$ 146,500	
	Lift Station #3 - Stage 1	\$ 597,000	
	TR-11	\$ 590,500	
	Lift Station #4 - Stage 1	\$ 682,000	
	FM #6	\$ 115,500	
	Lift Station #5	\$ 674,000	
	FM #7	\$ 179,000	
	FM #8	\$ 249,500	
	Lift Station #1 - Stage 1	\$ 34,450	
	FM #2 - Stage 1	\$ 16,150	
	FM - 5A	\$ 33,325	
	TR-1 Stage 1	\$ 8,000	
	TR-1 Stage 2 (Portion)	\$ 13,925	
	TR-2	\$ 18,160	
	TR-3	\$ 13,640	
	TR-4	\$ 15,520	
	Subtotal		\$ 3,528,170
Water System	Intake and Water Pump Station	\$ 1,147,500	
	Provide Emergency Standby Pump at Existing Pump Station	\$ 50,000	
	Watermain 1	\$ 72,300	
	Watermain 2	\$ 29,050	
	Water Reservoir Stage 1	\$ 121,300	
	Decommission Existing Intake and Pump Station	\$ 1,575	
	Subtotal		\$ 1,421,725
Water Treatment	Water Treatment Pre-Planning	\$ 100,000	
	Subtotal		\$ 100,000
Roads	Keefe Creek Road Preplanning and land acquisition	\$ 214,000	
	Pedestrian Trail Design	\$ 36,600	
	Safety Issues Investigation	\$ 20,000	
	Subtotal		\$ 270,600
Drainage	F1 - Keefe Creek Downstream of Horizon Drive	\$ 13,000	
	F6 - West Ditch Along Westside Road at Bear Creek Road	\$ 800	
	F7 - Bank Erosion Near Bear Creek Road	\$ 3,500	
	Subtotal		\$ 17,300
<b>TOTAL BUDGETARY CAPITAL COST</b>			<b>\$ 5,337,795</b>

Note: All Capital Cost Estimates Based on Assumptions Contained in the Schedule “A” Servicing Strategy Document.

## Sanitary Sewer

FM-5C  
Stage 1

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	150mmØ Series 160 PVC	l.m.	735	\$ 85.00	\$ 62,475.00
2	Plug Valve (150)	ea.	1	\$ 800.00	\$ 800.00
3	150 x 250 x 150 Tee	ea.	1	\$ 400.00	\$ 400.00
4	250 Blind Flange	ea.	1	\$ 100.00	\$ 100.00
5	Asphalt Removal	m <sup>2</sup>	1800	\$ 2.25	\$ 4,050.00
	Replace (75mm)	m <sup>2</sup>	1800	\$ 10.00	\$ 18,000.00
6	Base	m <sup>2</sup>	1800	\$ 3.50	\$ 6,300.00
7	150mm Subbase	m <sup>2</sup>	1800	\$ 6.00	\$ 10,800.00
					\$ 102,925.00
	SUBTOTAL				
	ENGINEERING & CONTINGENCY (35%)				\$ 36,023.75
	TOTAL Design and construction				\$ 139,000.00
	Mapping Work allowance				\$ 2,000.00
	TOTAL BUDGETARY CAPITAL COST				\$ 141,000.00
	<u>For Work in Year 2000</u>				
	Design and Construct FM-5C Stage 1				\$ 139,000.00
	Mapping Work				\$ 2,000.00
	Total work proposed in year 2000				\$ 141,000.00

Sanitary Sewer

TR-9B

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	300mmØ SDR-35 PVC Main	l.m.	365	\$ 125.00	\$ 45,625.00
2	Dewatering	l.m.	250	\$ 100.00	\$ 25,000.00
3	Manholes	ea.	5	\$ 3,000.00	\$ 15,000.00
4	Asphalt Removal	m <sup>2</sup>	600	\$ 2.25	\$ 1,350.00
	Replace (50mm)	m <sup>2</sup>	600	\$ 6.25	\$ 3,750.00
5	Base 100mm	m <sup>2</sup>	1200	\$ 2.50	\$ 3,000.00
6	Subbase 300mm	m <sup>2</sup>	1200	\$ 5.25	\$ 6,300.00
7	Remove and Replace Gate	ea.	1	\$ 700.00	\$ 700.00
8	Import Fill	m <sup>3</sup>	500	\$ 12.00	\$ 6,000.00
					\$ 106,725.00
	SUBTOTAL				
	ENGINEERING & CONTINGENCY (35%)				\$ 37,353.75
	TOTAL Design and construction				\$ 144,500.00
	Mapping Work allowance				\$ 2,000.00
	TOTAL BUDGETARY CAPITAL COST				\$ 146,500.00
	<u>For Work in Year 2000</u>				
	Design and Construct TR-9B				\$ 144,500.00
	Mapping Work				\$ 2,000.00
	Total work proposed in year 2000				\$ 146,500.00

## Sanitary Sewer

SLS-3  
Lift Station #3  
Stage 1

ITEM	DESCRIPTION	EXTENSION
1	Wet Well – Supply and Install	\$ 70,000.00
2	Pump House Building	\$ 40,000.00
3	Pumps	\$ 100,000.00
4	Piping	\$ 40,000.00
5	Power Supply	\$ 30,000.00
6	Electrical	\$ 117,000.00
7	Telemetry	\$ 30,000.00
8	HVAC	\$ 15,000.00
	SUBTOTAL	\$ 442,000.00
	ENGINEERING & CONTINGENCY (35%)	\$ 154,700.00
	TOTAL BUDGETARY CAPITAL COST	\$ 597,000.00
	<u>For Work in Year 2000</u>	
	Design and Construct Lift Station #3 Stage 1	\$ 597,000.00
	Total work proposed in year 2000	\$ 597,000.00

Sanitary Sewer

TR-11

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	300mmØ SDR-35 PVC	l.m.	1215	\$ 125.00	\$ 151,875.00
2	Manholes	ea.	22	\$ 3,000.00	\$ 66,000.00
3	Asphalt Removal (50mm)	m <sup>2</sup>	5300	\$ 2.25	\$ 11,925.00
	Asphalt Replace (50mm)	m <sup>2</sup>	3700	\$ 6.25	\$ 23,125.00
	Asphalt Replace (75mm)	m <sup>2</sup>	1600	\$ 10.00	\$ 16,000.00
4	Base 100mm	m <sup>2</sup>	1200	\$ 2.50	\$ 3,000.00
	Base 150mm	m <sup>2</sup>	1600	\$ 3.50	\$ 5,600.00
5	Subbase 300mm	m <sup>2</sup>	1200	\$ 5.25	\$ 6,300.00
	Subbase 400mm	m <sup>2</sup>	1600	\$ 6.00	\$ 9,600.00
6	Shoulder Gravel	m <sup>2</sup>	400	\$ 3.00	\$ 1,200.00
7	Auger	l.m.	80	\$ 1,000.00	\$ 80,000.00
8	Trench Rock: 1m x 1.4 x (1200-900)	m <sup>3</sup>	420	\$ 110.00	\$ 46,200.00
9	Easement Restoration		130	\$ 30.00	\$ 3,900.00
10	Wyes (300 x 100)		4	\$ 50.00	\$ 200.00
11	Dewatering		80	\$ 100.00	\$ 8,000.00
	SUBTOTAL				\$ 432,925.00
	ENGINEERING & CONTINGENCY (35%)				\$ 151,523.75
	TOTAL Design and construction				\$ 584,500.00
	Mapping Work allowance				\$ 6,000.00
	TOTAL BUDGETARY CAPITAL COST				\$ 590,500.00

For Work in Year 2000

Design and Construct TR-11	\$ 584,500.00
Mapping Work	\$ 6,000.00
Total work proposed in year 2000	\$ 590,500.00

## Sanitary Sewer

SLS-4  
Lift Station #4  
Stage 1

ITEM	DESCRIPTION	EXTENSION
1	Wet Well – Supply and Install	\$ 80,000.00
2	Pump House Building	\$ 40,000.00
3	Pumps	\$ 100,000.00
4	Piping	\$ 40,000.00
5	Power Supply	\$ 30,000.00
6	Electrical	\$ 170,000.00
7	Telemetry	\$ 30,000.00
8	HVAC	\$ 15,000.00
	SUBTOTAL	\$ 505,000.00
	ENGINEERING & CONTINGENCY (35%)	\$ 176,750.00
	TOTAL BUDGETARY CAPITAL COST	\$ 682,000.00
	<u>For Work in Year 2000</u>	
	Design and Construct Lift Station #4 Stage 1	\$ 682,000.00
	Total work proposed in year 2000	\$ 682,000.00

Sanitary Sewer

FM #6

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	200Ø C-900 PVC (Class 150)	l.m.	335	\$ 125.00	\$ 41,875.00
2	Plug Valve 200Ø	ea.	1	\$ 1,500.00	\$ 1,500.00
3	Bends	ea.	9	\$ 400.00	\$ 3,600.00
4	Watermain Replacement (Common Trench) (200Ø)	l.m.	200	\$ 90.00	\$ 18,000.00
5	Asphalt Removal	m <sup>2</sup>	300	\$ 2.50	\$ 750.00
	Asphalt Replace	m <sup>2</sup>	300	\$ 6.50	\$ 1,950.00
6	Base 100 depth	m <sup>2</sup>	300	\$ 3.00	\$ 900.00
7	Subbase	m <sup>2</sup>	50	\$ 7.00	\$ 350.00
8	Trench Rock	m <sup>3</sup>	100	\$ 110.00	\$ 11,000.00
9	Pigging Chamber	l.s.		\$ 3,500.00	\$ 3,500.00
SUBTOTAL					\$ 83,425.00
ENGINEERING & CONTINGENCY (35%)					\$ 29,198.75
TOTAL Design and construction					\$ 113,000.00
Mapping Work allowance					\$ 2,500.00
TOTAL BUDGETARY CAPITAL COST					\$ 115,500.00

For Work in Year 2000

Design and Construct FM #6	\$ 113,000.00
Mapping Work	\$ 2,500.00
Total work proposed in year 2000	\$ 115,500.00

## Sanitary Sewer

## SLS-5

## Lift Station #5

ITEM	DESCRIPTION	EXTENSION
1	Wet Well – Supply and Install	\$ 80,000.00
2	Pump House Building	\$ 40,000.00
3	Pumps	\$ 100,000.00
4	Piping	\$ 40,000.00
5	Power Supply	\$ 30,000.00
6	Electrical	\$ 164,000.00
7	Telemetry	\$ 30,000.00
8	HVAC	\$ 15,000.00
	SUBTOTAL	\$ 499,000.00
	ENGINEERING & CONTINGENCY (35%)	\$ 174,650.00
	TOTAL BUDGETARY CAPITAL COST	\$ 674,000.00
	<u>For Work in Year 2000</u>	
	Design and Construct Lift Station #5	\$ 674,000.00
	Total work proposed in year 2000	\$ 674,000.00

Sanitary Sewer

FM #7

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	200Ø C-900 PVC (Class 150)	l.m.	440	\$ 125.00	\$ 55,000.00
2	Insulated Steel Pipe Up Rock Face	l.m.	60	\$ 700.00	\$ 42,000.00
3	Bends	ea.	8	\$ 400.00	\$ 3,200.00
4	Plug Valve	ea.	1	\$ 1,500.00	\$ 1,500.00
5	Pigging Chamber	l.s.		\$ 4,000.00	\$ 4,000.00
6	Asphalt Removal	m <sup>2</sup>	800	\$ 2.25	\$ 1,800.00
	Asphalt Replace	m <sup>2</sup>	800	\$ 6.25	\$ 5,000.00
7	Base 100mm depth	m <sup>2</sup>	800	\$ 2.50	\$ 2,000.00
8	Sub-base 300mm depth	m <sup>2</sup>	800	\$ 5.25	\$ 4,200.00
9	Trench Rock	m <sup>3</sup>	100	\$ 110.00	\$ 11,000.00
	SUBTOTAL				\$ 129,700.00
	ENGINEERING & CONTINGENCY (35%)				\$ 45,395.00
	TOTAL Design and construction				\$ 175,500.00
	Mapping Work allowance				\$ 3,500.00
	TOTAL BUDGETARY CAPITAL COST				\$ 179,000.00

For Work in Year 2000

Design and Construct FM #7	\$ 175,500.00
Mapping Work	\$ 3,500.00
Total work proposed in year 2000	\$ 179,000.00

## Sanitary Sewer

## FM #8

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	200Ø Series 130 PVC	l.m.	1060	\$ 125.00	\$ 132,500.00
2	Inlet Chamber	l.s.		\$ 3,000.00	\$ 3,000.00
3	Bends 200Ø		3	\$ 400.00	\$ 1,200.00
4	Tie-in to Existing	l.s.		\$ 500.00	\$ 500.00
5	Asphalt Removal	m <sup>2</sup>	2650	\$ 2.25	\$ 5,962.50
	Replace	m <sup>2</sup>	2650	\$ 6.25	\$ 16,562.50
7	Base 100mm depth	m <sup>2</sup>	2650	\$ 2.50	\$ 6,625.00
8	Subbase 100mm depth	m <sup>2</sup>	2650	\$ 5.25	\$ 13,912.50
SUBTOTAL					\$ 180,262.50
ENGINEERING & CONTINGENCY (35%)					\$ 63,091.88
TOTAL Design and construction					\$ 243,500.00
Mapping Work allowance					\$ 6,000.00
TOTAL BUDGETARY CAPITAL COST					\$ 249,500.00

For Work in Year 2000

Design and Construct FM #8	\$ 243,500.00
Mapping Work	\$ 6,000.00
Total work proposed in year 2000	\$ 249,500.00

Sanitary Sewer

SLS-1  
Lift Station #1  
Stage 1

ITEM	DESCRIPTION	EXTENSION
1	Concrete Wet Well – Supply and Install	\$ 30,000.00
2	Gorman Rupp Pre-fab Station – Supply and Install	\$ 70,000.00
3	Electrical Service and Kiosk	\$ 20,000.00
4	Telemetry	\$ 20,000.00
5	Site Work and Restoration	\$ 5,000.00
6	General Conditions	\$ 5,000.00
7	Miscellaneous	\$ 5,000.00
8	Piping	\$ 10,000.00
	 SUBTOTAL	 \$ 165,000.00
	ENGINEERING & CONTINGENCY (35%)	\$ 57,750.00
	TOTAL Design and construction	\$ 223,000.00
	Mapping Work allowance	\$ 1,000.00
	TOTAL BUDGETARY CAPITAL COST	\$ 224,000.00
	 <u>For Work in Year 2000</u>	
	Design Preparation 15% (0.15x\$223,000)	\$ 33,450.00
	Mapping Work	\$ 1,000.00
	Total work proposed in year 2000	\$ 34,450.00

## Sanitary Sewer

## FM #2 – Stage 1

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	150mmØ Series 160 PVC	l.m.	835	\$ 80.00	\$ 66,800.00
2	Plug Valve	ea.	2	\$ 1,000.00	\$ 2,000.00
3	Watermain Under Crossing	ea.	1	\$ 500.00	\$ 500.00
4	Hydroseeding	l.s.		\$ 3,000.00	\$ 3,000.00
5	Pigging Chamber	ea.	1	\$ 2,500.00	\$ 2,500.00
	SUBTOTAL				\$ 74,800.00
	ENGINEERING & CONTINGENCY (35%)				\$ 26,180.00
	TOTAL Design and construction				\$ 101,000.00
	Mapping Work allowance				\$ 1,000.00
	TOTAL BUDGETARY CAPITAL COST				\$ 102,000.00
	<u>For Work in Year 2000</u>				
	Design Preparation 15% (0.15x\$101,000)				\$ 15,150.00
	Mapping Work				\$ 1,000.00
	Total work proposed in year 2000				\$ 16,150.00

Sanitary Sewer

FM - 5A

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	Inlet Chamber	ea.	1	\$ 4,000.00	\$ 4,000.00
2	250mmØ Series 160 PVC	l.m.	780	\$ 110.00	\$ 85,800.00
3	Augered Highway Crossing	l.m.	50	\$ 1,000.00	\$ 50,000.00
4	Manholes	ea.	6	\$ 3,000.00	\$ 18,000.00
5	Asphalt Removal	m <sup>2</sup>	100	\$ 3.00	\$ 300.00
	Replace (50mm)	m <sup>2</sup>	100	\$ 6.50	\$ 650.00
6	Base 150mm	m <sup>2</sup>	100	\$ 3.00	\$ 300.00
7	Subbase 400mm	m <sup>2</sup>	100	\$ 4.00	\$ 400.00
8	Shoulder Gravel	m <sup>2</sup>	25	\$ 4.00	\$ 100.00
SUBTOTAL					\$ 159,550.00
ENGINEERING & CONTINGENCY (35%)					\$ 55,842.50
TOTAL Design and construction					\$ 215,500.00
Mapping Work allowance					\$ 1,000.00
TOTAL BUDGETARY CAPITAL COST					\$ 216,500.00
<u>For Work in Year 2000</u>					
Design Preparation 15% (0.15x\$215,500)					\$ 32,325.00
Mapping Work					\$ 1,000.00
Total work proposed in year 2000					\$ 33,325.00

## Sanitary Sewer

## TR-1 – Stage 1

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	200mmØ SDR-35 PVC	l.m.	350	\$ 90.00	\$ 31,500.00
2	Manholes	ea.	4	\$ 3,000.00	\$ 12,000.00
3	Import Backfill	m <sup>3</sup>	525	\$ 12.00	\$ 6,300.00
4	Dewatering	l.m.	350	\$ 70.00	\$ 24,500.00
	SUBTOTAL				\$ 74,300.00
	ENGINEERING & CONTINGENCY (35%)				\$ 26,005.00
	TOTAL BUDGETARY CAPITAL COST				\$ 100,500.00
	<u>For Work in Year 2000</u>				
	Pre-design 8% (0.08x\$100,500)				\$ 8,000.00
	Total work proposed in year 2000				\$ 8,000.00

Sanitary Sewer

TR-1 – Stage 2

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	200mmØ SDR-35 PVC	l.m.	1250	\$ 90.00	\$ 112,500.00
2	Manholes	ea.	11	\$ 3,000.00	\$ 33,000.00
3	Import Backfill	m <sup>3</sup>	1875	\$ 10.00	\$ 18,750.00
4	Dewatering	l.m.	600	\$ 70.00	\$ 42,000.00
	SUBTOTAL				\$ 206,250.00
	ENGINEERING & CONTINGENCY (35%)				\$ 72,187.50
	TOTAL BUDGETARY CAPITAL COST				\$ 278,500.00
	Developer Share				\$ 139,250.00
	WFN Share				\$ 139,250.00
	<u>For Work in Year 2000</u>				
	Pre-design 10% (0.1x\$139,250)				\$ 13,925.00
	Total work proposed in year 2000				\$ 13,925.00

## Sanitary Sewer

## TR-2

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	250mmØ SDR 35 PVC	l.m.	450	\$ 110.00	\$ 49,500.00
2	300mmØ SDR 35 PVC	l.m.	285	\$ 125.00	\$ 35,625.00
3	Manholes	ea.	8	\$ 3,000.00	\$ 24,000.00
4	Dewatering	l.m.	735	\$ 80.00	\$ 58,800.00
	SUBTOTAL				\$ 167,925.00
	ENGINEERING & CONTINGENCY (35%)				\$ 58,773.75
	TOTAL BUDGETARY CAPITAL COST				\$ 227,000.00
	<u>For Work in Year 2000</u>				
	Pre-design 8% (0.08x\$227,000)				\$ 18,160.00
	Total work proposed in year 2000				\$ 18,160.00

Sanitary Sewer

TR-3

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	375mmØ SDR 35 PVC	l.m.	370	\$ 190.00	\$ 70,300.00
2	Manholes	ea.	4	\$ 3,000.00	\$ 12,000.00
3	Dewatering	l.m.	370	\$ 80.00	\$ 29,600.00
4	Base 100mm depth	m <sup>2</sup>	1850	\$ 2.50	\$ 4,625.00
5	Subbase 300mm depth	m <sup>2</sup>	1850	\$ 5.25	\$ 9,712.50
SUBTOTAL					\$ 126,237.50
ENGINEERING & CONTINGENCY (35%)					\$ 44,183.13
TOTAL BUDGETARY CAPITAL COST					\$ 170,500.00
<u>For Work in Year 2000</u>					
Pre-design 8% (0.08x\$170,500)					\$ 13,640.00
Total work proposed in year 2000					\$ 13,640.00

## Sanitary Sewer

## TR-4

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	375mmØ SDR 35 PVC	l.m.	450	\$ 190.00	\$ 85,500.00
2	Manholes	ea.	3	\$ 3,000.00	\$ 9,000.00
3	Dewatering	l.m.	450	\$ 70.00	\$ 31,500.00
4	Base 100mm depth	m <sup>2</sup>	2250	\$ 2.50	\$ 5,625.00
5	Subbase 300mm depth	m <sup>2</sup>	2250	\$ 5.25	\$ 11,812.50
SUBTOTAL					\$ 143,437.50
ENGINEERING & CONTINGENCY (35%)					\$ 50,203.13
TOTAL BUDGETARY CAPITAL COST					\$ 194,000.00
<u>For Work in Year 2000</u>					
Pre-design 8% (0.08x\$194,000)					\$ 15,520.00
Total work proposed in year 2000					\$ 15,520.00

Water System

Intake and  
Water Pump Station  
Phase 1

ITEM	DESCRIPTION	EXTENSION
1	Intake Structure	\$ 100,000.00
2	Intake Pipe (750m of 750mm dia. PVC x \$1,000/m.)	\$ 750,000.00
3	Building (100 sq.m. x \$500/sq.m)	\$ 50,000.00
4	Pumps (2 x 200 kW)	\$ 180,000.00
5	Piping	\$ 100,000.00
6	Power Supply	\$ 10,000.00
7	Electrical	\$ 116,000.00
8	Telemetry	\$ 20,000.00
9	HVAC	\$ 5,000.00
	<b>SUBTOTAL</b>	<b>\$ 1,331,000.00</b>
	<b>ENGINEERING &amp; CONTINGENCY (35%)</b>	<b>\$ 465,850.00</b>
	<b>TOTAL BUDGETARY CAPITAL COST</b>	<b>\$ 1,800,000.00</b>
	<u>For Work in Year 2000</u>	
		\$ 580,000.00
	All pump station components 100%	\$ 270,000.00
	Intake pipe 36% (initial works)	\$ 850,000.00
	Subtotal	\$ 297,500.00
	Engineering & Contingency (35%)	\$ 1,147,500.00
	Total work proposed in year 2000	

## Water System

Provide Emergency  
Standby Pump At  
Existing Pump Station

ITEM	DESCRIPTION	EXTENSION
1	Purchase pump	\$ 45,000.00
2	Install pump	\$ 5,000.00
	TOTAL BUDGETARY CAPITAL COST	\$ 50,000.00
	<u>For Work in Year 2000</u>	
	Purchase and install pump	\$ 50,000.00
	Total work proposed in year 2000	\$ 50,000.00

Water System

WM-1  
Watermain 1  
To Reservoir

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	450mmØ D1	l.m.	759	\$ 300.00	\$ 227,700.00
2	450mmØ Gate Valves	ea.	1	\$ 3,200.00	\$ 3,200.00
3	450mmØ Fittings Bends	ea.	8	\$ 2,800.00	\$ 22,400.00
		ea.	1	\$ 3,500.00	\$ 3,500.00
4	Tees				
	Connect to Existing System	ea.	1	\$ 4,000.00	\$ 4,000.00
5	Asphalt Removal	m <sup>2</sup>	1485	\$ 2.25	\$ 3,341.25
6	Asphalt Replacement (75mm)	m <sup>2</sup>	1485	\$ 10.00	\$ 14,850.00
7	Base 100mm	m <sup>2</sup>	1215	\$ 2.50	\$ 3,037.50
8	Subbase 400mm	m <sup>2</sup>	1215	\$ 6.00	\$ 7,290.00
9	Highway undercrossing	lm	50	\$ 1,200.00	\$ 60,000.00
					\$ 349,318.75
	SUBTOTAL				
	ENGINEERING & CONTINGENCY (35%)				\$ 122,261.56
	TOTAL Design and construction				\$ 472,000.00
	Mapping Work allowance				\$ 1,500.00
	TOTAL BUDGETARY CAPITAL COST				\$ 473,500.00

For Work in Year 2000

Design Preparation 15% (0.15x\$472,000)	\$	70,800.00
Mapping Work	\$	1,500.00
Total work proposed in year 2000	\$	72,300.00

## Water System

## WM-2

## Watermain 2

## From Reservoir

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	450mmØ C900	l.m.	368	\$ 285.00	\$ 104,880.00
2	450mmØ Gate Valves	ea.	1	\$ 3,200.00	\$ 3,200.00
	300mmØ Gate Valves	ea.	1	\$ 1,750.00	
3	450mmØ Fitting Bends	ea.	6	\$ 2,800.00	\$ 16,800.00
	450mmØ Fittings Reducer	ea.	1	\$ 1,000.00	\$ 1,000.00
	300mmØ Fittings Tees	ea.	1	\$ 1,200.00	\$ 1,200.00
4	Connect to Existing System	ea.	1	\$ 4,000.00	\$ 4,000.00
	SUBTOTAL				\$ 131,080.00
	ENGINEERING & CONTINGENCY (35%)				\$ 45,878.00
	TOTAL Design and construction				\$ 177,000.00
	Mapping Work allowance				\$ 2,500.00
	TOTAL BUDGETARY CAPITAL COST				\$ 179,500.00
	<u>For Work in Year 2000</u>				
	Design Preparation 15% (0.15x\$177,000)				\$ 26,550.00
	Mapping Work				\$ 2,500.00
	Total work proposed in year 2000				\$ 29,050.00

Water System  
Water Reservoir  
Stage 1

ITEM	DESCRIPTION	EXTENSION
1	Reinforced Concrete Tank (440,000 ical)	\$ 484,000.00
2	Valve Chamber	\$ 50,000.00
3	Piping	\$ 30,000.00
4	Electrical and Controls	\$ 15,000.00
5	Landscaping/Earthworks	\$ 15,000.00
	SUBTOTAL	\$ 594,000.00
	ENGINEERING & CONTINGENCY (35%)	\$ 207,900.00
	TOTAL Design and construction	\$ 802,000.00
	Mapping Work allowance	\$ 1,000.00
	TOTAL BUDGETARY CAPITAL COST	\$ 803,000.00
	<u>For Work in Year 2000</u>	
	Design Preparation 15% (0.15x\$802,000)	\$ 120,300.00
	Mapping Work	\$ 1,000.00
	Total work proposed in year 2000	\$ 121,300.00

Water System  
Decommission Existing  
Intake and  
Pump Station

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	Decommission Existing Pump Station	l.s.	1	\$ 7,500.00	\$ 7,500.00
	SUBTOTAL				\$ 7,500.00
	ENGINEERING & CONTINGENCY (35%)				\$ 2,625.00
	TOTAL BUDGETARY CAPITAL COST				\$ 10,500.00
	<u>For Work in Year 2000</u>				
	Investigations 15% (0.15%x\$10,500)				\$ 1,575.00
	Total work proposed in year 2000				\$ 1,575.00

Water Treatment

Water Treatment  
Pre-Planning

ITEM	DESCRIPTION	EXTENSION
1	Water sampling, reviews & reports	\$ 100,000.00
	SUBTOTAL	\$ 100,000.00
	TOTAL BUDGETARY CAPITAL COST	\$ 100,000.00
	<u>For Work in Year 2000</u>	
	Proceed with work	\$ 100,000.00
	Total work proposed in year 2000	\$ 100,000.00

## Roads

Keefe Creek Road  
Pre-Planning and  
land acquisition

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	GENERAL REQUIREMENTS				
1.1	Mobilization/ demobilization	l.s.	N/A	N/A	\$ 15,000.00
1.2	Surveys and layout	l.s.	N/A	N/A	\$ 10,000.00
2	ROADWORKS				
2.1	Excavation	cu.m.	30,000	\$ 5.00	\$ 150,000.00
2.2	Road Structure	sq.m.	13,500	\$ 12.00	\$ 162,000.00
2.3	Asphalt	sq.m.	11,000	\$ 7.00	\$ 77,000.00
2.4	Shouldering	sq.m.	2,200	\$ 5.00	\$ 11,000.00
2.5	O/H Hydro, Tel, Cable	l.m.	1,100	\$ 40.00	\$ 44,000.00
2.6	Streetlighting on Hydro Poles	l.m.	1,100	\$ 10.00	\$ 11,000.00
2.7	Drainage	l.s.	N/A	N/A	\$ 30,000.00
2.8	Landscaping	sq.m.	6,000	\$ 5.00	\$ 30,000.00
	SUBTOTAL				\$ 540,000.00
	ENGINEERING & CONTINGENCY (35%)				\$ 189,000.00
	TOTAL BUDGETARY CAPITAL COST (Excluding land acquisition)				\$ 729,000.00
	<u>For Work in Year 2000</u>				
	Pre-design Keefe Creed Rd 7% (0.07x\$540,000)				\$ 37,444.00
	Land acquisition				\$ 176,556.00
	Total work proposed in year 2000				\$ 214,000.00

Roads

Pedestrian Trail Design

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	EXTENSION
1	Prepare and Construct Gravel Trail	lm	3634	\$ 49.74	\$ 180,755.16
	SUBTOTAL				\$ 180,755.16
	ENGINEERING & CONTINGENCY (35%)				\$ 63,264.31
	TOTAL BUDGETARY CAPITAL COST				\$ 244,500.00
<u>For Work in Year 2000</u>					
	Design Preparation 15% (0.15x\$180,755)				\$ 27,110.00
	Engineering and Contingency 35%				\$ 9,490.00
	Total work proposed in year 2000				\$ 36,600.00

## Roads

## Safety Issues Investigation

ITEM	DESCRIPTION	EXTENSION
1.0	Review pedestrian access safety issues	\$ 13,000.00
	SUBTOTAL	\$ 13,000.00
	Mapping Work Allowance	\$ 7,000.00
	TOTAL BUDGETARY CAPITAL COST	\$ 20,000.00
	<u>For Work in Year 2000</u>	\$ 13,000.00
	Proceed with review	\$ 7,000.00
	Mapping Work	\$ 20,000.00
	Total work proposed in year 2000	

Drainage

F1  
Keefe Creek Downstream of  
Horizon Drive

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANITIY	UNIT PRICE	EXTENSION
1	Medium channel with riprap	l.m.	600	\$ 110.00	\$ 66,000.00
2	Earth berm with walkway	l.m.	3600	\$ 55.00	\$ 198,000.00
3	1400 mm culvert at Spland Road	l.m.	10	\$ 368.00	\$ 3,680.00
4	Flow control structure	l.s.	1	\$ 20,000.00	\$ 20,000.00
5	1200 mm culvert at Horizon Drive	l.m.	30	\$ 305.00	\$ 9,150.00
6	Bored cross at Horizon Drive	l.m.	30	\$ 1,200.00	\$ 36,000.00
7	900 mm lateral culverts (6x5m)	l.m.	30	\$ 200.00	\$ 6,000.00
SUBTOTAL					\$ 338,830.00
ENGINEERING & CONTINGENCY (35%)					\$ 118,590.50
TOTAL Design and construction					\$ 457,500.00
Mapping Work allowance					\$ 3,000.00
TOTAL BUDGETARY CAPITAL COST					\$ 460,500.00
RDCO Share of design & construction					\$ 368,500.00
WFN Share of design & construction					\$ 89,000.00
WFN Mapping					\$ 3,000.00
<u>For Work in Year 2000</u>					
Design preparation 11% (0.11x\$89,000)					\$ 10,000.00
Mapping Work					\$ 3,000.00
Total work proposed in year 2000					\$ 13,000.00

Drainage  
F6  
West Ditch Along Westside Road  
at Bear Creek Road

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANTITY	UNIT PRICE	Minimum Base cost	EXTENSION
1	Excavate and remove deposited soil	cu.m.	200	\$ 10.00	\$ 1,000.00	\$ 3,000.00
	SUBTOTAL					\$ 3,000.00
	ENGINEERING & CONTINGENCY (35%)					\$ 1,050.00
	TOTAL BUDGETARY CAPITAL COST					\$ 4,100.00
	RDCO Share					\$ 3,300.00
	WFN Share					\$ 800.00
	<u>For work in Year 2000</u>					
	Proceed with Project					\$ 800.00
	Total work proposed in year 2000					\$ 800.00

Drainage  
F7  
Bank Erosion Near Bear Creek Road

ITEM	DESCRIPTION	UNIT	ESTIMATED QUANITY	UNIT PRICE	Minimum Base cost	EXTENSION
1	Small channel c/w rip rap	l.m.	80	\$ 60.00	\$ 1,000.00	\$ 5,800.00
	SUBTOTAL					\$ 5,800.00
	ENGINEERING & CONTINGENCY (35%)					\$ 2,030.00
	TOTAL Design and construction					\$ 8,000.00
	Mapping Work allowance					\$ 2,000.00
	TOTAL BUDGETARY CAPITAL COST					\$ 10,000.00
	RDCO Share of design & construction					\$ 6,500.00
	WFN Share of design & construction					\$ 1,500.00
	WFN Mapping					\$ 2,000.00
	<u>For Work in Year 2000</u>					
	Proceed with Project F7					\$ 1,500.00
	Mapping Work					\$ 2,000.00
	Total work proposed in year 2000					\$ 3,500.00

**OPASKWAYAK CREE NATION**  
**OCN ANNUAL TAX RATE BY-LAW NO. 1, 2000**

[Effective July, 11, 2000]

WHEREAS pursuant to section 3.1 of the *OCN Land Tax By-Law 1996* Chief and Council may in each year pass a by-law levying a land tax rate, and may prescribe a different rate for each class of property described in the *Land Tax By-Law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof:

1. For the purposes of subsections 3.1(1) and (3) of the *OCN Land Tax By-Law 1996* there are hereby levied for the taxation year 2000 the following tax rates for each class of property:

Residential 1 (10)	23 mills on 45% of assessment value
Residential 2 (20)	23 mills on 45% of assessment value
Farm Property (30)	23 mills on 33% of assessment value
Pipeline Property (51)	23 mills on 50% of assessment value
Railway Property (52)	23 mills on 25% of assessment value
Other Property (60)	23 mills on 65% of assessment value
Golf Course Property (70)	23 mills on 8.7% of assessment value

2. For the purpose of various provisions of the *OCN Land Tax By-Law 1996* the following fees and charges are established:

Copy of the assessment roll	\$50.00
Copy of a portion of the assessment roll (per page)	\$0.25/page
Filing, an appeal with the Assessment Appeal Board	\$20.00
Tax Certificate	\$20.00

3. For the purposes of Section 10.4(3) of the *OCN Land Tax By-Law 1996*, the penalty rate in respect of unpaid taxes is 1.25% per month.

4. This by-law may be cited for all purposes as the *OCN Annual Tax Rate By-Law No. 1, 2000*.

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

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this 28th day of March 2000.

A quorum of Council consists of 5 OCN Councillors.

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[Danny Young]  
Councillor

\_\_\_\_\_  
[Ron Constant]  
Councillor

\_\_\_\_\_  
[Henry Wilson]  
Councillor

\_\_\_\_\_  
[Silas Lathlin]  
Councillor

\_\_\_\_\_  
[Maria Moore]  
Councillor

\_\_\_\_\_  
[Stephen Head]  
Councillor

\_\_\_\_\_  
[Stanley Head]  
Councillor

\_\_\_\_\_  
[Gilbert Lathlin]  
Councillor

**MIAWPUKEK FIRST NATION**  
**TELEPHONE COMPANIES TAXATION BY-LAW**  
**BY-LAW NO. 99-22-11**

[Effective February 9, 2000]

WHEREAS, pursuant to section 83 of the *Indian Act*, R.S.C. 1985, c.I-5, a band may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for taxation for local purposes of land, or interests in land, in the reserve including rights to occupy, possess or use land in the reserve;

AND WHEREAS it is the practice in the Province of Newfoundland for telephone and telegraph companies to pay a tax upon a percentage of the gross receipts within a local jurisdiction;

BE IT THEREFORE RESOLVED, that the council of the Miawpukek Band adopt the following by-law in an express exercise of its rights under section 83 of the *Indian Act*.

**SHORT TITLE**

1. This by-law may be cited as the *Telephone Companies Taxation By-law*.

**DEFINITIONS**

2. In this by-law

“band” means the Miawpukek Band;

“council of the band” means the council of the Miawpukek Band;

“customer” means a person who uses or purchases any kind of service from a telephone company;

“gross receipts” means all regularly recurring revenue arising from telephones and other equipment used by customers on the reserve and shall include revenue from long distance calls billed to customers on the reserve; and there shall be a deduction from “gross receipts” of any amounts related to uncollectible accounts on the reserve or amounts paid to other telephone or utility companies for the use of their equipment or in settlement with other telephone companies for long distance services;

“person” includes a corporation, partnership, agent or trustee, their heirs, executors, administrators or legal representatives;

“reserve” means the reserve(s) of the band as defined in the *Indian Act*, section 2(1), and special reserve(s) pursuant to section 36;

“Surveyor of Taxes” means the person appointed by the council of the band as the Surveyor of Taxes pursuant to this by-law;

“telephone company” includes a corporation, person or association of persons owning, controlling or operating a telephone system or line on the reserve or providing long distance telephone service through property, other than personal property, located on the reserve.

#### EXEMPTIONS

3.(1) The property or interest of a telephone company wholly owned by the band or any member of the band is exempt from taxation.

(2) The council of the band may, by resolution, enter into an agreement with any person to exempt that person from taxation pursuant to this by-law, in whole or in part, where the council of the band considers such agreement and exemption to be in the best interest of the band.

#### ASSESSMENT AND TAXATION

4.(1) The on-reserve property interests of a telephone company shall be assessed on the basis of the gross receipts of that company from the reserve.

(2) Every telephone company owning, controlling or operating a telephone system or line on the reserve, shall provide the Surveyor of Taxes with a detailed statements by March 1st in each year, showing the gross receipts of the company from the reserve for the previous year ending on December 31st.

(3) The on-reserve property interests of a telephone company assessed pursuant to section 4(1) of this by-law are taxable at the rate of five (2.5%) of the receipts of the telephone company in the previous year.

(4) Taxes payable under this by-law are a debt due to the Miawpukek Band by the telephone company.

(5) The gross receipts tax provided for in this by-law shall be in lieu of all other tax which may be imposed on the telephone company’s interest on the reserve.

#### ADMINISTRATION

5.(1) The council of the band shall by resolution appoint a Surveyor of Taxes.

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

(3) The Surveyor of Taxes shall prepare a report to the council of the band on or before April 1st in each year. The report shall include:

(a) A summary of the statements made under section 4(2);

- (b) The amount of tax to be levied against each telephone company pursuant to section 4(3) for the current year; and
  - (c) The recommendation of the Surveyor of Taxes with respect to the administration of this by-law.
- (4) Upon approval by the council of the band of the report made pursuant to section 5(3), the Surveyor of Taxes shall forthwith issue a Tax Notice to the telephone companies owning, controlling or operating a telephone system or line on the reserve.
- (5) Taxes are due and payable twenty-one (21) days after the Tax Notice is posted.
- (6) In addition to and separate from any penalty or enforcement that may be imposed under this by-law, interest shall run on all taxes that are due and payable at the rate of one and a half percent (1.5%) interest per month.

#### TAX COLLECTION

- 6.(1) If the taxes imposed under this by-law remain unpaid after December 31st of the year in which they are levied, the council of the band may bring an action in a court of competent jurisdiction to collect the debt.
- (2) Taxes due and payable are a special lien and encumbrance on the reserve interests of a telephone company.

#### IMPOSITION PROVISION

- 7.(1) The Surveyor of Taxes shall notify, forthwith, each telephone company owning, controlling or operating a telephone system or line on the reserve that this by-law is in effect, by registered mail.
- (2) Every telephone company owning, controlling or operating a telephone system or line on the reserve shall commence tracking gross receipts from the reserve, for the purpose of preparing the report required under section 4(1), sixty (60) days after the notice under section 7(1) is mailed until December 31st of that year.
- (3) For the first year that a tax is imposed under this by-law, the tax shall be 2.5 percent (2.5%) of the gross receipts of each telephone company pursuant to section 7(2).

#### APPEALS

8. An appeal, by a telephone company or the council of the band, of the basis upon which the calculation of a gross receipt was made, pursuant to section 4(2), or an appeal of the amount or tax levied pursuant to section 4(3), shall be made by way of action in a court of competent jurisdiction.

THIS BY-LAW IS HEREBY ENACTED by council at a duly convened council meeting held on this 22nd day of November, 1999 .

[Misel Joe]

Chief Misel Joe

[Shayne McDonald]

Councillor Shayne McDonald

[Rembert Jeddore]

Councillor Rembert Jeddore

[Brian Kelly]

Councillor Brian Kelly

[Mardina Joe]

Councillor Mardina Joe

[Gerard Joe]

Councillor Gerard Joe

Councillor John N. Jeddore

**HAY RIVER DENE BAND RESERVE NO. 1**  
**BUSINESS LICENSING BY-LAW**  
**BY-LAW NO. 2**

[Effective January 13, 2000]

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WHEREAS the council of the Hay River Dene Band desires to make a by-law for the licensing of businesses, callings, trades and occupations in the reserve(s);

AND WHEREAS the council of the Hay River Dene Band, 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 Hay River Dene Band deems that for the orderly conduct and administration of businesses, and for the health, welfare, safety and environment of the inhabitants in the Hay River Dene Reserve No. 1 to license businesses, callings, trades and occupations;

NOW THEREFORE the council of the Hay River Dene Band hereby enacts the following by-law:

#### SHORT TITLE

1. This by-law may be cited as the *Business Licensing By-law*.

#### INTERPRETATION

2. In this by-law,

“band” means the Hay River Dene Band or Hay River Indian Band, as the case may be, as defined in section 2 of the *Indian Act*;

“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;

“calling” means a business or profession as defined in this by-law;

“council” means the chief and council of the Hay River Dene Band;

“councillor” means the councillor(s) of the Hay River Dene Band;

“license” means a license issued under this by-law;

“licensee” means a person to whom a license is issued under this by-law;

“license inspector” means a person(s) appointed under section 10 of this by-law;

“member” means a member of the Hay River Dene Band;

“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 reserve set apart for the use and benefit of the Hay River Dene Band;

“trade” means a business as defined in section 2 of this by-law.

### REQUIREMENTS FOR LICENSE

3.(1) Every person conducting or carrying on a business in the reserve(s) must hold a valid license issued under this by-law.

(2) Any person carrying on more than one business in the reserve must obtain a separate business 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 person in charge or control of the premises where the business is conducted must at all times keep the license or licenses prominently displayed in an area of the premises to which the public has access or in an area designated by the license inspector.

(5) The licensee must notify the license inspector of any change in the mailing or business address, the type of business, the area of the premises, and, any substantial physical alteration to the premises in which the business is conducted. Upon the closing of the business, the licensee will surrender the license to the license inspector.

### LICENSE APPLICATION

4.(1) Every person who wishes to conduct a business in the reserve must apply in writing by completing the application form in Schedule 2 and delivering same to the license inspector, and must disclose all information required on this application form.

(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 this must accompany Schedule 2.

(3) Where the applicant is a corporation or a partnership, proof of incorporation or partnership must be provided with the completed Schedule 2.

(4) In the event of a transfer of the business for which a license has been issued, the license inspector will permit the transfer of the license from one premise to another, provided:

- (a) the licensee has completed an application in Schedule 2; and
- (b) the licensee has paid the fee under section 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 license inspector will permit an assignment of the license to the purchaser of the business, provided:

- (a) the proposed assignee has completed an application in Schedule 2; and
- (b) the proposed assignee has paid the fee under section 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 Schedule 2 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 sections 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) A license is valid throughout the reserve.

(4) A license will be issued in the form set out in Schedule 1.

## FEEES

**6.(1)** The fee payable for a business license, including license renewal, is one hundred (\$100.00) dollars per calendar year.

(2) The fee payable for filing a Business License Application in Schedule 2 for the transfer of a business license, pursuant to section 4(4) of this by-law, is twenty-five (\$25.00) dollars.

(3) The fee payable for filing a Business License Application in Schedule 2 for the assignment of a business license, pursuant to section 4(5) of this by-law, is twenty-five (\$25.00) dollars.

(4) The fee payable for filing a Request for Review Hearing in Schedule 4, pursuant to section 9 of this by-law is fifty (\$50.00) dollars plus the applicable annual, renewal, transfer or assignment fee.

(5) The fees prescribed in this by-law will be reduced by one-half where a license is issued after July 31 in a calendar year.

(6) Where a licensee has not renewed the license on or before the expiry date as set out in section 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 2 and will pay the license fee set out in section 6(1) of this by-law and an added fee of twenty-five (\$25.00) dollars.

(7) Where a suspended licensee has not renewed the license within the fifteen (15) days after the expiry date as set out in section 6(6) 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 2 and will pay the license fee set out in section 6(1) of this by-law and an added fee of twenty-five (\$25.00) dollars. The license will be revoked if not renewed at the end of this time.

#### 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 section 8(2) of this by-law, a business license will be issued to the applicant.

(2) The license inspector will, upon receiving an application for a business license, promptly issue by delivering or mailing a license to the licensee at the address shown in the license application provided:

- (a) the license inspector is satisfied that the applicant's business complies with all provisions in any of the other Hay River Dene Band by-law; and
- (b) the application complies with this by-law; and
- (c) the applicant has disclosed all required information in the application form and the license inspector is satisfied under subsections 11(c) and (d) of this by-law; and

- (d) the applicant has not, within the preceding three (3) years, been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of this business whether on or off the reserve, for which the applicant has not been pardoned; and
- (e) the applicant's business would not be detrimental to the health, welfare, safety and environment of inhabitants on the reserve; and
- (f) the license inspector'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; and
- (g) the required fee for the license has been paid.

(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 license inspector. The license so issued will be deemed a personal license to the licensee.

(4) If the applicant or licensee fails to comply with or the license inspector is not satisfied with information received from the applicant or licensee under section 8(2) of this by-law, the license inspector will forthwith serve the applicant notice in Schedule 3 of the refusal to issue the license and said notice will be served personally or by registered mail to the applicant at the address shown in the license application.

## APPEAL

9.(1) Within thirty (30) days of service of the notice under section 8(4) of this by-law, the applicant or licensee may apply for a review by council by completing and filing Schedule 4, and paying the fee as referred to in section 6(4) of this by-law, and submitting these to the license inspector.

(2) The license inspector, upon receipt of Schedule 4 and the fee referred to in section 6(4) of this by-law, will forthwith transmit to council and 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 4; and
- (c) a copy of the license inspector's refusal and reasons for refusal.

(3) Upon receipt of the material described in section 9(2) of this by-law, 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 advise the license inspector of its decision. The license inspector will forthwith serve notice of the decision in Schedule 5 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 out in Schedule 5. 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 license inspector 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 give its decision in writing to the license inspector within seven (7) days of the date of the completion of the review hearing.

(8) The license inspector will forthwith notify the applicant of the decision referred to in section 9(7) of this by-law, including 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.

(9) 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.

(10) All review hearings will be held in camera unless the applicant requests that the hearing be open to the public and council must approve the request by a band council resolution. 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.

(11) 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, by band council resolution:

(a) will appoint a license inspector, and such other officers as may be necessary, who will receive applications, appeals, issue licenses and carry out the business licensing administrative functions under this by-law including enforcement;

(b) will provide for reasonable remuneration to be paid to the license inspector, and other appointed officers;

- (c) will appoint the license inspector for a fixed term of not less than two (2) years after which reappointment shall be discussed by both parties; and
- (d) may dismiss the license inspector from the appointed position, for failure to carry out duties as described in this by-law, or, for having been convicted of an employment related offense under the *Criminal Code* (Canada), or, other just cause.

#### DUTIES OF LICENSE INSPECTOR

**11.** 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 licenses 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 section 8(2) of this by-law or by the Hay River Dene Band, 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 of the council, and no licensee shall obstruct or hinder the making or completing of the inspection;
- (f) report monthly in writing to the band administrator, or band manager, or the person appointed by council from time to time to administer the affairs of the band, stating the number of licenses issued, the type of business conducted under each license, and the fees received since the previous report along with a summary stating the total number of licenses issued and the total amount of money received to date for the current year; and
- (g) perform such other duties as may be requested by the band administrator, or band manager, or the person appointed by council from time to time to administer the affairs of the band.

#### REVOCATION OR SUSPENSION OF LICENSE

**12.(1)** Council will, by band council resolution, and after giving notice in Schedule 6 and holding a hearing, (i) suspend for a period not exceeding ninety (90) days, or (ii) revoke, any license issued under this by-law, where it has come to council's attention that the licensee:

- (a) has failed to comply with this by-law; or
- (b) is carrying on a business that fails to comply with all provisions in any of the other Hay River Dene Band by-law; or
- (c) within the preceding three (3) years of license issuance and since license issuance, has been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of this business whether on or off the reserve, for which the licensee has not been pardoned;
- (d) has conducted the business in a manner that is detrimental to the health, welfare, safety and environment of inhabitants in the reserve; or
- (e) is convicted of any offence under any statute of the Northwest Territories in respect of the licensed business or with respect to the premises named in the license; or
- (f) 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* (Canada).

(2) Council will give the licensee at least seven (7) days notice of the hearing referred to in section 12(1) of this by-law in Schedule 6 and the license inspector will serve Schedule 6 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 and license inspector 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) Provisions 9(4), 9(7) and 9(8) of this by-law also apply to the hearing referred to in section 12(1) of this by-law.

(4) The license inspector will post the notice of suspension or revocation of a license by the council 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, and withdraw from any hearing, held under sections 9 and 12 of this by-law, where a conflict of interest may arise.

#### PENALTY

**14.** Every person who contravenes section 3(1) of this by-law is guilty of an offense and on summary conviction is liable to a fine not exceeding one thousand (\$1,000.00) dollars.

ENFORCEMENT

**15.** The council may charge a licensee, whether 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 BY-LAW IS HEREBY enacted by council at a duly convened meeting held on the 21st day of September, 1999.

[Pat Martel]

\_\_\_\_\_  
Chief Pat Martel

[Alec Sunrise]

\_\_\_\_\_  
Councillor Alec Sunrise

\_\_\_\_\_  
Councillor Peter Sabourin

[Diane Tourangeau]

\_\_\_\_\_  
Councillor Diane Tourangeau

[Ted Bughins]

\_\_\_\_\_  
Councillor Ted Bughins

SCHEDULE 1

(section 5)

BUSINESS LICENSE

\_\_\_\_\_ is hereby authorized to conduct a business, calling, trade or occupation in the following \_\_\_\_\_ on the Hay River Dene Band Indian Reserve for the period commencing \_\_\_\_\_, 19\_\_\_\_, and expiring \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Name of Business

\_\_\_\_\_  
Location of Business

\_\_\_\_\_  
Signature of License Inspector

\_\_\_\_\_  
Signature of Licensee

\_\_\_\_\_  
Date

SCHEDULE 2  
(sections 4, 5, 6)

Date: \_\_\_\_\_

BUSINESS LICENSE APPLICATION

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 give details below.)
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 give details below.)
16. Is the business incorporated? Yes \_\_\_\_ No \_\_\_\_ Federal \_\_\_\_ Northwest Territories \_\_\_\_ (If yes, applicant must provide details below.)

17. Is the business administered by a partnership? Yes \_\_\_ No \_\_\_ (If yes, applicant must provide proof and give details below - registration.)
18. Have you, within the previous three (3) years, been convicted of an offense under the *Criminal Code* (Canada), for which you have not been pardoned? Yes \_\_\_ No \_\_\_

*NOTE: Please read section 12 of this by-law which outlines the conditions whereby your license could be denied, revoked or suspended.*

SCHEDULE 3

(sections 8, 9)

NOTICE OF LICENSE REFUSAL

TO: \_\_\_\_\_  
(name of applicant)

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

RE: \_\_\_\_\_  
(location of business)

TAKE NOTICE that pursuant to the *Hay River Dene Band Business Licensing By-law* your application to:

\_\_\_\_\_ receive, \_\_\_\_\_ renew, \_\_\_\_\_ transfer, \_\_\_\_\_ 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 Form 4 of the said by-law and paying the fee pursuant to this by-law with the license inspector.

AND TAKE FURTHER NOTICE that if you file a request for review a hearing will be conducted for which you will be notified of the time and place to attend.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Name of license inspector

\_\_\_\_\_  
Signature of license inspector

SCHEDULE 4

(section 9)

REQUEST FOR REVIEW HEARING

TO: Council of the Hay River Dene Band

c/o \_\_\_\_\_  
(license inspector)

PURSUANT to the *Hay River Dene Band Business Licensing By-law*, I hereby appeal the decision as outlined in the NOTICE OF LICENSE REFUSAL, dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ and signed by the license inspector to refuse to:

\_\_\_\_\_ issue, \_\_\_\_\_ renew, \_\_\_\_\_ transfer, \_\_\_\_\_ assign;

a BUSINESS LICENSE for the following business located at:

\_\_\_\_\_  
(description of the business and location)

on the following grounds:

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
Printed name of Appellant

\_\_\_\_\_  
Signature of Appellant

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

SCHEDULE 5

(section 9(3))

NOTICE OF REVIEW HEARING

TO: \_\_\_\_\_  
(name of applicant)

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

RE: \_\_\_\_\_  
(location of business)

PURSUANT to the *Hay River Dene Band Business Licensing By-law*, council will hear your Request for Review Hearing dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ 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 \_\_\_\_\_, 19\_\_\_\_ 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 \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
License Inspector

SCHEDULE 6

(section 12)

NOTICE OF HEARING

TO: \_\_\_\_\_  
(name of licensee)

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

RE: \_\_\_\_\_ License Suspension for: \_\_\_\_\_  
(location of business)

\_\_\_\_\_ License Revocation for: \_\_\_\_\_  
(location of business)

PURSUANT to the *Hay River Dene Band Business Licensing By-law*, council will be holding a hearing relating to the above-noted business regarding:

- (i) why your business license should not be suspended for a period not exceeding ninety (90) days; or,
- (ii) 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 \_\_\_\_\_, 19\_\_\_\_ 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 \_\_\_\_\_, 19\_\_\_\_ .

\_\_\_\_\_  
License Inspector

**PICTOU LANDING FIRST NATION  
FINANCIAL ADMINISTRATION BY-LAW  
BY-LAW NO. 1999-13**

[Effective July 4, 2000]

A by-law to regulate the receipt, management and expenditure of Pictou Landing First Nation funds and establish the administrative structure of Pictou Landing First Nation 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 Pictou Landing First Nation to defray the Pictou Landing 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 Pictou Landing First Nation 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 Pictou Landing First Nation's business;

NOW THEREFORE the Council of the Pictou Landing First Nation 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 any board, tribunal, commission, committee of the Pictou Landing First Nation or any corporate body controlled by the Pictou Landing First Nation including a society, non-profit corporation or business corporation but does not include a business corporation operated for a profit making purpose;

“annual budget” means the forecast of planned expenditures for the forthcoming fiscal year by the Pictou Landing First Nation;

“board” shall mean the Pictou Landing First Nation Treasury Board established pursuant to this by-law;

“agreement” means any written contract between the Pictou Landing First Nation 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 Pictou Landing First Nation;

“Council” shall mean the Chief and Council of the Pictou Landing First Nation;

“department” means an administrative division the Pictou Landing First Nation Government as established from time to time by Council and includes service centres, administrative units and other internal organizational units of the Pictou Landing First Nation administration;

“Pictou Landing First Nation funds” means all moneys belonging to the Pictou Landing First Nation and includes:

- a) all revenues of Pictou Landing First Nation;
- b) money borrowed by the Pictou Landing First Nation;
- c) money received or collected on behalf of the Pictou Landing First Nation; and
- d) all moneys that are received or collected by the Pictou Landing First Nation 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 as resource revenues payable into the Pictou Landing First Nation trust account by the Government of Canada;
- f) money received by the Pictou Landing First Nation 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;

“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 Pictou Landing First Nation funds and the administrative organization of the Pictou Landing First Nation to manage the funds.

**4.** This by-law applies to all Pictou Landing First Nation departments and agencies in receipt of Pictou Landing First Nation funds.

## TREASURY BOARD

**5.** A Treasury Board of the Pictou Landing First Nation 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.

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

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

**9.** The Chairperson 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 Pictou Landing First Nation funds;
- b) the management and control of the expenditures and disbursements of the Pictou Landing First Nation;
- c) the maintenance of records of the financial activities of Pictou Landing First Nation;
- d) the preparation of the annual budget in accordance with the priorities approved by Council;
- e) the preparation of the annual audit of the Pictou Landing First Nation;
- f) the reporting and recommending to Council on financial matters; and
- g) all other matters relating to the financial affairs of the Pictou Landing First Nation 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 Pictou Landing First Nation 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 Pictou Landing First Nation 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 Pictou Landing First Nation.

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

- a) by the Chairperson 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 Chairperson for the member's 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 Pictou Landing First Nation 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 Pictou Landing First Nation as established by Council.

#### COUNCIL'S ROLE

**18.** The Council shall appoint two (2) Councillors and two (2) persons from the general First Nation 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 Pictou Landing First Nation and any amendments thereto.

**20.** The Council shall review and approve the annual audit of the Pictou Landing First Nation.

**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 Pictou Landing First Nation within the annual budget and consistent with the financial organization of the Pictou Landing First Nation.

#### ANNUAL BUDGET

**23.** The Board shall prepare estimates of the revenues of the Pictou Landing First Nation 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 Pictou Landing First Nation.

**25.** The annual budget for the Pictou Landing First Nation 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 Pictou Landing First Nation 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 Pictou Landing First Nation, and copies are to be provided to Pictou Landing First Nation 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 Pictou Landing First Nation funds shall be deposited.

**32.** The Controller shall ensure the safekeeping of the Pictou Landing First Nation funds received and shall forthwith deposit all Pictou Landing First Nation funds to the credit of the Pictou Landing First Nation Consolidated Account.

**33.** The Board may authorize the Controller to reallocate funds from the Pictou Landing First Nation 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 Pictou Landing First Nation 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 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 such payment; or
- c) pursuant to an agreement entered into between the Pictou Landing First Nation 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 Pictou Landing First Nation or any other person on behalf of the Pictou Landing First Nation 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 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 Pictou Landing First Nation 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 Pictou Landing First Nation, 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 Pictou Landing First Nation to do otherwise.

**60.** Where the lowest tender is not accepted, 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 Pictou Landing First Nation.

**62.** In the event that an official or employee of the Pictou Landing First Nation 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 Pictou Landing First Nation, its department or agencies shall not use that office or employment for personal gain to the detriment of the interests of the Pictou Landing First Nation.

**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 violated the conflict of interest provision Council will, subject to the Pictou Landing Band 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 Pictou Landing First Nation 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 Pictou Landing First Nation such agreements of funding arrangements with the federal and provincial governments or with any other party for the provision of funding for the Pictou Landing First Nation, its agencies and other bodies.

**74.** Where an agreement or arrangement has been approved under section 73 and on the 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 Pictou Landing First Nation Government shall be from April 1st of each year to March 31st in the following year.

### AUDIT

**76.** Council shall appoint by resolution an auditor or auditors annually to audit the books and records of the Pictou Landing First Nation.

**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 Pictou Landing First Nation 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 Pictou Landing First Nation.

**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 Pictou Landing First Nation 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 [19th] day of [June 2000] .

[Chief Albert Denny]

Chief

[John Prosper]

Councillor

[Robert Francis]

Councillor

[Wayne Denny]

Councillor

**OCEAN MAN FIRST NATION  
PROPERTY ASSESSMENT AND TAXATION BY-LAW**

[Effective January 28, 2000]

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WHEREAS pursuant 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 Ocean Man 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 Ocean Man Band at a duly convened meeting, enacts the following by-law.

#### SHORT TITLE

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

#### PART I INTERPRETATION

2.(1) In this by-law,

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

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

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

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

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

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

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

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

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

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

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

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

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

“interest in land” means land or improvements, or both, and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve;

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

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

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

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

- (a) is used or designed for use as a dwelling or sleeping place; and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licenced or able to be licensed and equipped to travel on a public highway;
- (c) is a business office or premises; and
- (d) is accommodation for any other purpose;

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

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

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

“Registrar” means the Lands Administrator for the Ocean Man Indian Band as appointed by Chief and Council;

“registers” means the Surrendered and Designated Lands Register kept pursuant to section 55 of the Act and the Reserve Land Register kept pursuant to section 21 of the Act;

“Reserve” means Ocean Man First Nation Reserve(s) as such reserves are defined in the Indian Act, Section 2(1) and, any future reserves or any additions to existing reserves which may be created pursuant to the Settlement and Trust Agreement dated January 30 & 31, 1986;

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

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

“tax administrator” means the person appointed by Council pursuant to section 3 to administer this by-law;

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

“taxation authority” means the Chief and Council of the Ocean Man Indian Band;

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

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

PART II  
ADMINISTRATION

3.(1) Council may appoint a tax administrator for a specified or indefinite term to administer this by-law.

(2) The tax administrator is responsible for collection of taxes and enforcement of payment under this by-law.

PART III  
APPLICATION OF BY-LAW

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

PART IV  
LIABILITY TO TAXATION

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

(2) Without derogating from Council's taxing authority or jurisdiction, Council may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the Band.

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

- (a) any interest in land of the Band or of a member of the Band;
- (b) any interest in land of a corporation, all the shareholders of which are members of Council, and which interest in land is held for the benefit of all the members of the Band;
- (c) a building used exclusively for school purposes and the land necessary as the site for the building;
- (d) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;
- (e) a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;
- (f) a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the land necessary as the site for the building;
- (g) an institutional building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building; and

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

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

**8.** Where an interest in land is not subject to taxation, the liability to taxation of any other interest in the same land is not affected.

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

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

#### PART V

#### LEVY OF TAX

**10.** Where an interest in land is subject to taxation, any person who has an interest in the land is jointly and severally liable to taxation.

**11.(1)** On or before April 1 in each calendar year or as soon thereafter as practicable, Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this by-law. Taxes levied under this by-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this by-law.

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

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

**12.** Taxes levied in a taxation notice mailed under section 24 are due and payable on August 31 of the year in which they are levied.

#### PART VI

#### INFORMATION FOR ASSESSMENT ROLL

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

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

PART VII  
ASSESSED VALUE

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

(2) An appointment under subsection (1) may be for the purposes of classifying and valuing particular interests in land in the assessment area and applying exemptions in accordance with section 6 as set out in the band council resolution.

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

**16.** The actual value of the interest in land for an assessment roll is to be determined as if on the valuation date:

- (a) the interest in land and all other properties were in the physical condition that they are in on October 31 following the valuation date; and
- (b) the permitted use of the property and all other interests in land were the same as on October 31 following the valuation date.

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

(2) Except as otherwise provided in this by-law, for the purposes of assessing interests in land the assessor shall use the practices and regulations established under the Saskatchewan Assessment Management Agency (appropriate provincial legislation) 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 polelines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation;
- (c) the pipelines of a pipeline corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;

(d) the right of way for polelines, cables, towers, poles, wires, transformers, conduits, mains and pipelines referred to in paragraphs (a) and (c);

(e) the right of way for track referred to in paragraph (b).

(3) Notwithstanding subsection (1), if Council has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.

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

## PART VIII

### THE ASSESSMENT ROLL

**19.** No later than April 30 of the taxation year, and January 1 every year thereafter the assessor shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) an accurate or legal description of the land;
- (c) the classification of
  - (i) the land, and
  - (ii) the improvements;
- (d) the actual value by classification of
  - (i) the land, and
  - (ii) the improvements;
- (e) the total assessed value;
- (f) the total assessed value of exemptions from taxation, where applicable;
- (g) the total net taxable value; and
- (h) any other necessary information.

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

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

**22.(1)** A person whose name appears in the assessment roll shall give written notice to the tax administrator or assessor of any change of address.

(2) The holder of a charge or an interest in land may give written notice, with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.

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

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

**24.** The tax administrator or the assessor shall no later than April 30 of the taxation year, and January 31 of each year thereafter mail a notice of assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

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

## PART IX

### AMENDMENTS TO ASSESSMENT ROLL

**26.** Where the assessor finds that during the current taxation year:

- (a) a taxable interest in land is not entered in the assessment roll;
- (b) the value of an interest in land is not the same as the valuation entered in the assessment roll by reason of
  - (i) the demolition, destruction or damaging of an improvement,
  - (ii) new construction or new improvements,
  - (iii) a change in a permitted use, or
  - (iv) a subdivision;
- (c) there has been a change in the possession, use or occupation;
- (d) there is a clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation;

the assessor shall amend the assessment roll to effect the necessary changes but subject to section 28, shall not make any amendments after July 1 of the current taxation year.

**27.** Where the assessment roll is amended, the assessor shall, as soon as practical after adoption of the amended assessment roll by band council resolution, mail a notice in the form set out in Schedule III or a form approved by Chief and Council in respect of the amended assessment to each person affected.

**28.** Where there has been an under-assessment resulting from:

- (a) a person's failure to disclose information required under this by-law with respect to an interest in land; or
- (b) a person's concealment of information required under this by-law with respect to an interest in land;

the assessor shall issue an amended assessment notice, in the form set out in Schedule III or a form approved by Chief and Council, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed.

**29.** Where a condition that gives rise to an amendment to the assessment roll existed during part of a taxation year, the tax administrator shall, in preparing an amended tax notice, adjust the amount of the taxes due on a pro rata basis.

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

**31.** Where Council approves an amendment to the assessment roll for the current year, the tax administrator shall forthwith refund any excess taxes that have been paid, together with interest at the rate of five (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 Ocean Man Indian Band who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates, as set out in section 2.1.

(2) Chief and Council shall maintain a list of substitute members of the

Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable or unwilling to act, Chief and Council shall appoint the first person on the list of substitute members of the Assessment Review Committee to act for the period for which the member of the Assessment Review Committee is unavailable. If for any reason the first person on the list of substitute members is disqualified, unable or unwilling to act, Chief and Council shall appoint the next person on the list until a substitute member of the Assessment Review Committee is able to act.

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

(4) Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Assessment Review Committee at a rate of \$150.00 dollars 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* (Canada);
- (b) fails to attend three (3) consecutive appeal hearings; or
- (c) fails to perform any of his or her duties under this by-law in good faith and in accordance with the terms of this by-law.

**33.**(1) A person whose name appears in the assessment roll may appeal to the Assessment Review Committee in respect of:

- (a) the liability to assessment;
- (b) the assessed value;
- (c) the assessment classification; or
- (d) any alleged error or omission.

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

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

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

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

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

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council on assessments, assessment classifications and assessment rolls which the Committee deems necessary;
- (c) select a Chairperson who shall supervise and direct the work of the Committee;
- (d) give the appellants, the assessor and the tax administrator at least thirty (30) written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its proceedings in order to fairly and adequately determine any appeal; and
- (g) where an appeal relates to an interest in land of which a person other than the appellant is the holder, give that person at least ten (10) days written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

(2) In performing their duties under this by-law, the members of the Assessment Review Committee shall:

- (a) ensure that assessments and assessment rolls are equitable and fairly represent the assessed values provided for in this by-law;
- (b) act impartially, fairly and reasonably, to the best of their skill and ability.

(3) The Chairperson of the Assessment Review Committee shall:

- (a) supervise and direct the work of the Committee; and
- (b) preside at sittings of the Committee.

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

(5) The Secretary of the Assessment Review Committee shall:

- (a) have the custody and care of all records regulations, documents and orders made by or pertaining to the Committee; and
- (b) relating to his or her office follow the direction of the Chairperson or the Committee.

**35.(1)** The assessor, or his or her designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor thirty (30) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

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

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

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

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

(4) Chief and Council by band council resolution may establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.

**37.** No person shall sit as a member of the Assessment Review Committee hearing an appeal if that person:

- (a) has a direct or indirect financial interest in any property assessment to which an appeal relates;
- (b) is the Chief or a member of Council;
- (c) is an employee of the Band or Council;
- (d) has financial dealings with the Band or Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

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

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

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

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

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

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

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

(a) the Chairperson of the Committee shall sign and issue the Notice and the party shall serve it on the witness at least two (2) days before the appeal;

(b) the Notice shall be in the form attached as Schedule VI.

(4) The party requesting the attendance of a witness shall pay a two (\$2) dollar witness fee plus reasonable travelling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

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

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

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

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

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

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

shall submit to Council its decision on each appeal, including the vote of each member of the Committee, either in favour of, or against allowing the appeal.

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

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

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

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

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

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

(8) Forthwith upon receiving an amended assessment roll under subsection (6), the Chairperson of the Assessment Review Committee shall:

- (a) verify that the roll has been amended according to the decisions of the Assessment Review Committee under subsections (3) and (6);
- (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the form prescribed by Chief and Council; and
- (c) forward the authenticated assessment roll to the taxation authority.

## PART XI TAX NOTICE

**42.(1)** Where Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, the tax administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule VII, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been

adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

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

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

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

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

**45.**(1) Where it is shown that a person liable for taxes on and interest in land was not liable for taxes or was taxed in excess of the proper amount, at the direction of Council, the tax administrator shall refund to the person the amount paid in excess of liability.

(2) Where taxes imposed under this by-law are to be refunded under this section, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of the taxes due or accruing due.

## PART XII

### DUE DATE AND INTEREST

**46.**(1) Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable as of August 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 (3), the taxpayer shall thereafter be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes as provided in Part XVI.

(5) The locatee or any other person who has registered a security interest

against the taxpayer's interest in land in the registers may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

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

**48.** Where an assessment roll is amended under this by-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under section 23.

**49.** If all or any portion of taxes remains unpaid on December 31 of the year they 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

#### PERIODIC PAYMENTS

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

**52.** Where Council has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax shall be a discharge of the liability for tax to the extent of the payment.

### PART XIV

#### RECEIPTS AND CERTIFICATES

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

**54.** On a request in writing, the tax administrator shall issue a certificate showing whether taxes have been paid with respect to any taxable interest in land, and if not, the amount of taxes outstanding.

PART XV  
APPLICATION OF REVENUES

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

(2) Moneys raised shall include:

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

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

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

- (a) refunds of overpayment and interest;
- (b) all expenses of preparation and administration of this by-law;
- (c) remuneration of the assessor and the tax administrator;
- (d) all legal costs and other expenses of enforcement of this by-law.

PART XVI  
COLLECTION AND ENFORCEMENT

*Proof of Debt*

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

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

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

*Special Lien and Priority of Claim*

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

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

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

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

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

(6) When all taxes levied against the interest in land have been paid, the tax administrator shall certify that the special lien and encumbrance against the interest in land has been discharged, and shall register such certification in either register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

*Demand for Payment and Notice of Enforcement Proceedings*

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

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

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

(4) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 60(2), the tax administrator shall request authorization from Council to commence enforcement proceedings against the tax debtors. Council may direct the tax administrator to commence enforcement proceedings.

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

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

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

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

*Distress: Seizure of Goods*

**61.(1)** With the authorization of Council, the tax administrator may proceed by way of distress if the taxes or any portion thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to section 60.1(1) has expired.

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

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, the tax administrator shall effect a seizure by distress of such goods and post a notice on the goods which are seized. The seized goods shall then be in the possession of the Band, as represented by the tax administrator.

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

*Distress: Sale of Goods Seized by Distress*

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

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

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

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

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

(6) Goods of a tax debtor that would be exempt from seizure under a writ of execution issued by a superior court of the province in which the seizure is made are exempt from seizure under this section.

*Sale of Improvements or Proprietary Interest*

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

(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60.1(1), six (6) months from the end of the period specified by Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

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

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

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

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

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

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

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

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

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

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

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

*Cancellation of Interest in Land Held by Taxpayer*

**64.**(1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the tax administrator to proceed by way of cancellation of the interest. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in land in the form of Schedule XV.

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

(3) Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six (6) months after the specified period if enforcement proceedings are postponed under subsection 60.1(1), Council may direct the tax administrator to cancel the lease, licence or permit to occupy the interest in land. The tax administrator shall certify the cancellation in the form provided in Schedule XVI to this by-law and shall register it in the registers.

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

*Forfeiture of Property*

**65.**(1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid twenty-four (24) months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to section 60, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5), be absolutely forfeited.

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

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

(4) The Notice of Forfeiture shall state:

- (a) that the interest in land held by the tax debtor is subject to forfeiture under this section;
- (b) the amount of all taxes, costs and fees due and payable on the date of the notice;
- (c) the date on which the interest in land held by the tax debtor will forfeit;
- (d) that the tax debtor has the right to prevent forfeiture by payment under this section; and
- (e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those third party interests which otherwise attach to the interest in land.

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

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

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

(7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XVIII to this by-law, that the interest in land held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the registers.

(8) Upon forfeiture of the tax debtor's interest in land the Taxation Authority shall acquire the interest in the land free and clear of all encumbrances or charges.

#### *Absconding Taxpayer*

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

*Discontinuance of Services*

**67.** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1), Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the interest in land assessed pursuant to this by-law be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before Council to show cause as to why the services should not be discontinued and Council shall determine whether or not it will discontinue such services.

PART XVII

SERVICE AND LOCAL IMPROVEMENT CHARGES

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

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

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

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

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

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

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

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

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

(3) The notice shall state:

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

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

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

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

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

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

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

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

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

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

## PART XVIII

### GENERAL AND MISCELLANEOUS

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

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or

(c) a failure of the taxation authority to do something within the required time.

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

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

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

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

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

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

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

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

THIS BY-LAW IS HEREBY ENACTED by the Chief & Council at a duly convened meeting held on the 7th day of June, 1999.

[Laura Big Eagle]

Chief Laura Big Eagle

[Christine Grealey]

Councillor Christine Grealey

[Tara Parisier]

Councillor Tara Parisier

[Charlene Crevier]

Councillor Charlene Crevier

[Gloria Shepherd]

Councillor Gloria Shepherd

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

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

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

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

Pursuant to section 13 of the \_\_\_\_\_ *First Nation Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by band council resolution made the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

\_\_\_\_\_  
Assessor

## SCHEDULE II

(section 17)

## CLASSES OF PROPERTY

*Class 1 - Residential*

1. Class 1 property shall include only:
  - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
    - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner or manager as his or her residence; and
    - (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of:
      - (a) a penitentiary or correctional centre;
      - (b) a provincial mental health facility;
      - (c) a hospital for the care of the mentally or physically handicapped;
  - (b) 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 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 30th, 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 \_\_\_\_\_, 19\_\_ and that in respect of the above-noted interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the \_\_\_\_\_ *First Nation Property Assessment and Taxation By-law*:

Name(s):

Address(es):

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

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

The assessed value of exempt land:

The assessed value of exempt improvements:

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

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

AND TAKE NOTICE 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 \_\_\_\_\_, 19\_\_.

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

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

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

(description of the business and location)

on the following grounds:

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

-

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

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

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

To: Assessment Review Committee

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

SCHEDULE V

(subsection 38(3))

NOTICE OF HEARING

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

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

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

TAKE NOTICE that the Assessment Review Committee will hear an appeal from assessment requested in Schedule IV dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ relating to the above-noted interest in land at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

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

SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

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

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

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

THIS IS TO REQUEST your attendance before the Assessment Review Committee at \_\_\_\_\_ (location) on the \_\_\_\_ day of \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_ day of \_\_\_\_\_ to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

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

SCHEDULE VII

(section 42)

TAX NOTICE

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

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

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

(description of interest in land)

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

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

\_\_\_\_\_  
\_\_\_\_\_

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

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

SCHEDULE VIII

(section 57)

COSTS PAYABLE BY A TAXPAYER ARISING FROM  
ENFORCEMENT PROCEEDINGS

- |  |                         |
|--|-------------------------|
| 1. For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.:  | \$35.00 per notice      |
| 2. For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved:  | \$40.00 per hour        |
| 3. For drafting, filing and executing a lien or encumbrance:   | \$150.00                |
| 4. For sale of improvements or disposition of interests in reserve land, including attending, investigating, taking inventory, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | \$40.00 per hour        |
| 5. For issuing and registering any and all certificates required by Part XVI:  | \$10.00 per certificate |
| 6. For disbursements, including without limiting photocopying (\$.30 per page), advertising, storage fees, etc.:   | as and when arising     |

SCHEDULE IX  
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT to the \_\_\_\_\_ *First Nation Property Assessment and Taxation By-law*, I \_\_\_\_\_, Tax Administrator of the Indian Band, certify that \$ \_\_\_\_\_ is the amount of the outstanding taxes 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 \_\_\_\_\_ Band 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 \_\_\_\_\_, 19\_\_.

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

SCHEDULE X

(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

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

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

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

(description of interest in land)

The payment date of June 30, 19 \_\_\_\_ , 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 in the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

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

(NOTE: An option for the Band is to list all of the steps which the by-law provides for the collection of outstanding tax debts.)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_ .

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

SCHEDULE XI  
 (sections 61 and 62)  
 NOTICE OF DISTRESS

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

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

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

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

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

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the seven (7) days set out above, will result in a copy of this notice being posted at the locations on reserve where the property is located and will result in the seizure of such property, which will be held in the possession of the Tax Administrator, at your cost, such cost being added to the amount of the taxes outstanding, until the tax debt is paid.

AND FURTHER TAKE NOTICE THAT pursuant to section 62(1) of the \_\_\_\_\_ *First Nation Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_ .

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

SCHEDULE XII

(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the \_\_\_\_\_ (Tax Authority) will occur on \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ (location) on the \_\_\_\_\_ Reserve.

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

(general description of the goods)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

\_\_\_\_\_  
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 \_\_\_\_\_ Indian Band holding a sale by public auction (or tender) of the improvements located on the above-noted property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the \_\_\_\_\_ Reserve shall be published in the \_\_\_\_\_ newspaper for seven (7) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

AND TAKE NOTICE THAT on or before the expiration of six (6) months after the above-noted sale and disposition, you may redeem your improvements and interest in land by paying to the Tax Administrator the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes 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 \_\_\_\_\_, 19\_\_\_\_.

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

SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON  
RESERVE

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

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

(name and address of purchaser at sale)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.

\_\_\_\_\_  
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 \_\_\_\_\_, 19\_\_ .

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

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_ .

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

SCHEDULE XVII

(subsection 65(2))

NOTICE OF FORFEITURE

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

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

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

TAKE NOTICE THAT taxes imposed by the \_\_\_\_\_ *First Nation Property Assessment and Taxation By-law* for the above-noted interest in the years \_\_\_\_\_ have been outstanding for two (2) years and pursuant to section \_\_\_\_\_, the above-noted interest on the Reserve is now subject to forfeiture.

The amount of all taxes 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 \_\_\_\_\_ Band. Upon such forfeiture, your interest in land will vest in the Band clear of all charges except those rights of way, easements or other such third party interests 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 \_\_\_\_\_, 19\_\_.

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

SCHEDULE XVIII  
(subsection 65(7))  
CERTIFICATION OF FORFEITURE

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_.

\_\_\_\_\_  
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 \_\_\_\_\_, 19\_\_ 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 \_\_\_\_\_, 19\_\_ .

\_\_\_\_\_  
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 \_\_\_\_\_, 19\_\_\_\_, 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 \_\_\_\_\_, 19\_\_\_\_.

Chief and Council



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**2000 Vol. 4, No. 1**

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