

First Nations Gazette



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2001

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

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

First Nations Gazette Subscription and Distribution Office

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

Telephone: (306) 966-6189

Fax: (306) 966-6207

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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. 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. *Millbrook First Nation 2000 Rates By-law*, F.N. Gaz. 2001.5:1.123.

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
2000 TAX RATES BY-LAW**

[Effective September 21, 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 Alexis First Nation enacted the *Alexis First Nation Property Tax By-law* on July 27, 1999;

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

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

2. Pursuant to section 5 of the *Alexis First Nation Property Tax By-law*, the rate of tax applied against each \$1,000.00 of the assessed value of property shall be:

In Reserve No. 133:

- a. For machinery and equipment 1.6425%
- b. For property other than machinery and equipment 2.5054%

In Reserve No. 232:

- c. For machinery and equipment 0.5776%
- d. For property other than machinery and equipment 1.50364%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 9th day of May, 2000.

[Francis Alexis]
Chief Francis Alexis

[Darryl Potts]
Councillor Darryl Potts

[Elmer Potts]
Councillor Elmer Potts

[Lyndon Aginas]
Councillor Lyndon Aginas

[Nelson Alexis]
Councillor Nelson Alexis

[Rachel Jones]
Councillor Rachel Jones

[Jordan Cardinal]
Councillor Jordan Cardinal

**O'CHIESE FIRST NATION
2000 TAX RATES BY-LAW**

[Effective September 21, 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 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 2000 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 [1] day of [May], 2000.

[Danny Bradshaw]

Chief

[James Beaverbones]

Councillor

[Alice Strawberry]

Councillor

[Leslie Yellowface]

Councillor

**COWICHAN INDIAN BAND
A BY-LAW TO FIX TAX RATE AND
PERCENTAGE ADDITIONS FOR THE YEAR 2000**

[Effective September 21, 2000]

WHEREAS:

- A. The Cowichan Indian Band *Property Assessment and Taxation By-law* was made pursuant to Subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*) including rights to occupy, possess or use land in the “reserve”.
- B. Subsection 83(1)(e.1) provides for the imposition and recovery of interest on amounts that are payable pursuant to this section, where those amounts are not paid before they are due, and the calculation of that interest.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Subsection 83(1) thereof, for the purpose of fixing a tax rate and percentage additions for the year 2000.

SHORT TITLE

- 1. This by-law may be cited for all purposes as the *Cowichan Indian Band By-law to Fix Tax Rate and Percentage Additions for the Year 2000*.

TAX RATES

- 2. The following rates are hereby imposed and levied for the Calendar Year 2000 on the assessed value of land and improvements by property class.

Property Class	()	Tax Rate Percentage
(a) Utility	(2)	<u>4.00</u> per thousand
Light Industry	(5)	<u>2.30</u> per thousand
Business and Other	(6)	<u>2.30</u> per thousand
Farm	(9)	<u>1.00</u> per thousand

PERCENTAGE ADDITIONS

- 3. The Tax Collector of the Cowichan Indian Band shall on September 19, 2000 add ten per cent (10%) on to the current year’s taxes unpaid on each parcel of land and on the improvements thereon, and the said unpaid taxes including tax rates together with the amounts added aforesaid, shall be deemed to be taxes of the current year due on such land and on the improvements thereon.

INTEREST ON TAXES IN ARREARS

4. Taxes in Arrears are subject to interest at the prevailing Bank of Canada rate plus 2% calculated from January of the year following. Interest charged will be calculated at the Bank of Canada rate (plus 2%) in effect on the date the taxes in arrears are paid.

PLACE OF TAX PAYMENTS

5. The tax rates and percentage additions shall be payable at the office of the Tax Collector at the Cowichan Band Office, 5760 Allenby Road, Duncan, BC. Mailing address: Cowichan Tribes, 5760 Allenby Road, Duncan, BC V9L 5J1.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this [25th] day of [July], 2000.

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

Moved by: [Louise Underwood] Seconded by: [Dora Wilson]

[Lydia Hwitsum]
Chief Lydia Hwitsum

[Dora Wilson]
Councillor Dora Wilson

[Andrew Canute]
Councillor Andrew Canute

[Norbert Sylvester]
Councillor Norbert Sylvester

[Ben Joseph]
Councillor Ben Joseph

[R. Harvey Alphonse]
Councillor R. Harvey Alphonse

[Diane Daniels]
Councillor Diane Daniels

[Calvin Swustus]
Councillor Calvin Swustus

[Louise Underwood]
Councillor Louise Underwood

**KAMLOOPS INDIAN BAND
2000 RATES AND BUDGET BY-LAW**

[Effective September 30, 2000]

WHEREAS the Kamloops Indian Band enacted the *Taxation By-law*, the *Assessment By-law* and the *Taxation Expenditure By-law*, duly approved by the Minister of Indian Affairs, pursuant to Section 83 of the *Indian Act*;

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

AND WHEREAS the Kamloops Indian Band wishes to establish the annual rates of taxation for the current tax year;

NOW 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(l) thereof.

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

2. Pursuant to section 7 of the *Taxation By-law*:

(a) the tax rates for each region and class of property shall be in accordance with Schedule “A” which is attached to and forms part of this By-law;

(b) the levy in respect of the B.C. Assessment Authority shall be as set out in Schedule “B”.

3. The budget set out in Schedule “C” shall be the budget for the provision of local government services to the assessment areas for the fiscal year 2000.

[Clarence T. Jules]

Chief

[Anne Doucette]

Councillor

[Colleen Mosterd-McLean]

Councillor

[Jeff Seymour]

Councillor

[George Casimir]

Councillor

[Russell Casimir]

Councillor

[Fred Camille]

Councillor

[Clarence Jules]

Councillor

[James V. Thomas]

Councillor

SCHEDULE "A"
Rates for Region 1

Classes of Prescribed Property	Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property
Class 1 – Residential	13.8921
Class 1.1 – Residential undeveloped	13.8921
Class 2 – Utilities	63.2260
Class 3 – Managed Forest	0.00
Class 4 – Light Industry	41.8773
Class 5 – Major Industry	79.9823
Class 6 – Business	29.9217
Class 7 – Unmanaged Forest	0.00
Class 8 – Recreation	14.9456
Class 9 – Farm	17.1445

SCHEDULE "A"
Rates for Region 2

Classes of Prescribed Property	Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property
Class 1 – Residential	6.708127
Class 1.1 – Residential undeveloped	6.708127
Class 2 – Utilities	22.673470
Class 3 – Managed Forest	0.00
Class 4 – Light Industry	0.00
Class 5 – Major Industry	17.239887
Class 6 – Business	15.965343
Class 7 – Unmanaged Forest	0.00
Class 8 – Recreation	7.110615
Class 9 – Farm	0.00

SCHEDULE "A"
Rates for Region 3

Classes of Prescribed Property	Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property
Class 1 – Residential	6.708127
Class 1.1 – Residential undeveloped	6.708127
Class 2 – Utilities	22.673470
Class 3 – Managed Forest	0.00
Class 4 – Light Industry	0.00
Class 5 – Major Industry	17.239887
Class 6 – Business	15.965343
Class 7 – Unmanaged Forest	0.00
Class 8 – Recreation	7.110615
Class 9 – Farm	0.00

SCHEDULE "A"
Rates for Region 4

Classes of Prescribed Property	Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property
Class 1 – Residential	6.708127
Class 1.1 – Residential undeveloped	6.708127
Class 2 – Utilities	22.673470
Class 3 – Managed Forest	0.00
Class 4 – Light Industry	0.00
Class 5 – Major Industry	17.239887
Class 6 – Business	15.965343
Class 7 – Unmanaged Forest	0.00
Class 8 – Recreation	7.110615
Class 9 – Farm	0.00

SCHEDULE "B"

The Authority, in accordance with Section 17(2) of the *Assessment Authority Act*, makes the following by-law:

2000 ASSESSMENT AUTHORITY BY-LAW

For the year 2000, to maintain the operating fund under the *Assessment Authority Act*, there shall be levied on all taxable property in the Province a tax on each class of property prescribed by the Lieutenant Governor in Council under Section 19(14) of the *Assessment Act* at a rate set out in opposite that class in Column 2 of the following table:

Classes of Prescribed Property Under the <i>Assessment Act</i>	Rate of Tax Applied Against Each \$1,000.00 of Net Taxable Value of Property
Class 1 – Residential	0.1271
Class 1.1 – Residential undeveloped	---
Class 2 – Utilities	0.6136
Class 3 – Managed Forest	---
Class 4 – Light Industry	0.3753
Class 5 – Major Industry	0.7452
Class 6 – Business	0.3591
Class 7 – Unmanaged Forest	---
Class 8 – Recreation	0.1435
Class 9 – Farm	0.1724

SCHEDULE "C"

REVENUE	ANNUAL BUDGET
4000 900 PTAX - REV - Tax Search	\$ 600.00
4001 900 PTAX - REV - Gam, PLK, SIL - CLASS 1	856,000.00
4002 900 PTAX - REV - UTILITIES - CLASS 2	0.00
4003 900 PTAX - REV - CLASS 3	0.00
4004 900 PTAX - REV - CLASS 4	0.00
4005 900 PTAX - REV - LIGHT IND - CLASS 5	0.00
4006 900 PTAX - REV - IND - CLASS 6	0.00
4007 900 PTAX - REV - CLASS 7	0.00
4008 900 PTAX - REV - CLASS 8	0.00
4009 900 PTAX - REV - CLASS 9	0.00
4020 900 PTAX - REV - PENALTIES/INTEREST	4,500.00
4030 900 PTAX - REV - POWWOW	0.00
4040 900 PTAX - REV - BUILDING PERMITS	3,000.00
4041 900 PTAX - REV - BUILDING LICENCE	33,000.00
4042 900 PTAX - REV - MASTER PLAN REV.	3,000.00
4043 900 PTAX - REV - EA ADMIN FEE	2,500.00
4500 900 PTAX - REV - MISC SALES	0.00
TOTAL REVENUE	\$ 902,600.00

SCHEDULE "C"

EXPENSES	ANNUAL BUDGET
5000 900 PTAX - WAGES	\$ 46,000.00
5001 900 PTAX - CASUAL LABOUR	5,000.00
5010 900 PTAX - EMPLOYEE BENEFITS	10,200.00
5030 900 PTAX - OVERTIME	1,500.00
5100 900 PTAX - MILEAGE	900.00
5110 900 PTAX - TAXATION TRAVEL	0.00
5130 900 PTAX - TAXATION TRAINING	3,500.00
5200 900 PTAX - POW WOW - TELEPHONE - 535	3,500.00
5210 900 PTAX - UTILITIES - HYDRO 79352	26,000.00
5232 900 PTAX - 911 EMERGENCY	0.00
5255 900 PTAX - ADVERTISING	10,000.00
5280 900 PTAX - CONTRACT SERVICES	0.00
5310 900 PTAX - REBATES	30,000.00
5320 900 PTAX - A.D.G. DISCOUNT	30,000.00
5321 900 PTAX - CONTINGENCY	0.00
5325 900 PTAX - STATUS INDIAN EXEMPTION	0.00
5330 900 PTAX - HOME OWNER GRANT (H.O.G)	25,000.00
5400 900 PTAX - LEGAL FEES	35,000.00
5405 900 PTAX - BY-LAW DEVELOPMENT	13,000.00
5410 900 PTAX - PROF FEES - BUILDING	13,500.00
5415 900 PTAX - PROF FEES - SEWER PLAN	25,000.00
5420 900 PTAX - ASSESS APPEAL HEARINGS	10,095.85
5425 900 PTAX - PROF FEES - ENV ASSESS.	10,000.00
5430 900 PTAX - PROF FEES - CONSULTING	0.00
5431 900 PTAX - CONSULT - T.A.S.	3,500.00
5435 900 PTAX - B.C.A.A.	35,000.00
5440 900 PTAX - BAD DEBT EXPENSE	4,000.00
5500 900 PTAX - POW WOW - MAT & SUPPLY	60,000.00
5505 900 PTAX - OFFICE SUPPLIES	3,500.00
5605 900 PTAX - COMPUTER MAINTENANCE	7,505.65
5685 900 PTAX - RAIL CROSSING MNTCE	3,000.00
5800 900 PTAX - EQUIP ACQ - OFFICE	0.00
5810 900 PTAX - EQUIP ACQ - COMPUTER	2,500.00
7000 900 PTAX - STORM DRAIN EXPENDIATUR	0.00
7005 900 PTAX - LIBRARY SYSTEM (TNRD)	0.00
7010 900 PTAX - REFUSE DISPOSAL (TNRD)	0.00
7015 900 PTAX - MOSQUITO CONTROL (TNRD)	0.00
7500 900 PTAX - MAJOR IMPROVEMENTS	0.00
8010 900 PTAX - ADMINISTRATION	119,198.50
8020 900 PTAX - OFFICE RENT	2,200.00

Continued

8050 900 PTAX - PHOTOCOPIES	0.00
8065 900 PTAX - FIRE PROTECTION	74,000.00
8070 900 PTAX - LANDFILL FEES	0.00
9000 900 PTAX - TRANS TO D&M	250,000.00
9001 900 PTAX - TRANS TO PLANNING & ENG	40,000.00
9002 900 PTAX - TRANS TO FIRE PROTECTION	0.00
9003 900 PTAX - TRANS TO GEN REV	0.00
9004 900 PTAX - TRANS TO BY-LAW	0.00
9005 900 PTAX - TRANS TO ENVIRONMENT	0.00
9500 900 PTAX - HERITAGE RESERVE	0.00
9501 900 PTAX - HEALTH SERVICES RESERVE	0.00
9502 900 PTAX - PARKS RESERVE	0.00
9503 900 PTAX - LOCAL IMPROVEMENTS RESV	0.00
9504 900 PTAX - RECREATION RESERVE	0.00
TOTAL EXPENSES	\$ 902,600.00
SURPLUS (DEFICIT) FOR THE PERIOD	0.00

**KWAW KWAW APILT FIRST NATION
RATES BY-LAW NO. 2000-03**

[Effective September 21, 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 Kwap Kwap Apilt First Nation (also known as the Kwap Kwap Apilt Band) enacted the *Kwap Kwap Apilt First Nation Property Assessment and Taxation By-law* on March 21, 1995;

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

1. This by-law may be cited for all purposes as the *Kwap Kwap Apilt First Nation 2000 Rates By-law*.

2. Pursuant to Section 3 of the *Kwap Kwap Apilt First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and form part of the *2000 Rates By-law*.

THIS BY-LAW IS ENACTED by Council at a duly convened meeting held on the 19 day of July, 2000.

[Betty Henry]

Chief Betty Henry

[Gilbert Joe]

Councillor

[Donald Charlie]

Councillor

SCHEDULE "A-1"

The Council of the Kwaw Kwaw Apilt 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 3 of the <i>Kwaw Kwaw Apilt 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>Kwaw Kwaw Apilt First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	11.606
Class 2 - Utilities	61.279
Class 3 - Unmanaged Forest Land	23.212
Class 4 - Major Industry	29.015
Class 5 - Light Industry	24.140
Class 6 - Business and Other	25.737
Class 7 - Managed Forest Land	23.212
Class 8 - Recreational/Non-Profit	8.124
Class 9 - Farm	20.000

**KWAW KWAW APILT FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2000-01**

[Effective October 19, 2000]

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WHEREAS:

The *Property Assessment and Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interest 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;

Part 3 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure*

By-law was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time in this by-law;

Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under Part 3 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law;

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

PART 1 – INTERPRETATION

SHORT TITLE

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

REVOCATION OF TAXATION EXPENDITURE BY-LAW

2. The *Taxation Expenditure By-law* approved and passed by the Band Council of the Indian Band on the 21st day of February, 1995 is hereby revoked in its entirety.

DEFINITIONS

3. In this by-law,

“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 years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band or First Nation” means the Kwaw Kwaw Apilt First Nation, also known as the Kwaw Kwaw Apilt Indian Band which is a band as defined in the section 2(1) of the *Indian Act*;

“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;

“collector” means the collector appointed by council under Section 30.1 of the *Property Taxation By-law*;

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

- “fiscal year” means January 1 of a calendar year through December 31 of the same calendar year;
- “general government services” includes general administration and operations 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 the taxation fund, which are set out in Section 5 of this by-law;
- “property assessment by-law” means the *Kwaw Kwaw Apilt First Nation Property Assessment By-law* approved and passed by council on the 21st day of February, 1995 and approved by the Minister on the 21st day of March, 1995, as amended from time to time;
- “property taxation by-law” means the *Kwaw Kwaw Apilt First Nation Property Taxation By-law* approved and passed by council on the 21st day of February, 1995 and approved by the Minister on the 21st day of March, 1995, as amended from time to time;
- “protective services” includes 911 administration, fire protection, police protection, inspections, emergency measures;
- “recreation and cultural services” includes recreation and cultural services, local parks and playgrounds, community centre, local arena, local cultural facilities and local pool;
- “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;
- “taxation fund” means the taxes and other moneys raised under the *Property Taxation and Assessment By-laws*, and which are deposited into a special account or accounts maintained in the name of the Band in a chartered bank, credit union, or an association which provides for the pooling and investment of funds raised through property taxation;
- “transportation” includes transportation services, parking, street lights, public transit, traffic signals, road and streets, and engineering/consulting;
- “utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

PART 2 – PREPARATION OF ANNUAL BUDGET

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

4.(1) All expenditures of moneys from the taxation fund must be done pursuant to an annual budget by-law which has been approved by council, pursuant to this Part.

(2) This by-law authorizes the expenditure of moneys in the taxation fund by council on behalf of the band for local purposes.

5. Notwithstanding Section 4, the following expenditures of taxation fund moneys are permitted property taxation by-law expenditures, and are hereby authorized to be made:

(1) all expenses of preparation and administration of the Kwaw Kwaw Apilt First Nation taxation regime, including the *Property Taxation and Assessment By-laws*, and includes any service agreements between the Band and Sto:lo Taxation Centre;

(2) remuneration of the Collector and any other employees of the Band involved in the administration of the by-law;

(3) remuneration of the assessor, and any boards or committees of review established under the *Assessment By-law*;

(4) payments due under any contract of service entered into pursuant to the *Property Assessment By-law*; and

(5) all expenses of enforcement of the *Property Taxation and Assessment By-laws*, including legal costs.

ANNUAL PROPERTY TAX BUDGET

6. Notwithstanding Section 4, the following expenditures of taxation fund moneys are permitted property taxation by-law expenditures, and are hereby authorized to be made:

(1) In each fiscal year, the Collector of taxes shall prepare and table with Council a draft annual property tax budget. Council shall consider and pass such budget, by way of a by-law, on or before June 15th of the same fiscal year.

(2) The annual budget of the Kwaw Kwaw Apilt First Nation for the current fiscal year is attached to this By-law as Schedule “A”.

(3) Council may at any time, amend the annual property tax budget by passing a by-law which amends or replaces the annual property tax budget.

PART 3 – PROPERTY TAX REVENUE ACCOUNTS

PROPERTY TAX REVENUE ACCOUNTS

7.(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

(a) for permitted property taxation by-laws expenditures as authorized under Section 5 of this by-law; or

(b) pursuant to an annual property tax budget that has been approved by council.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during the fiscal year either for permitted property taxation by-law expenditures or pursuant to an annual property tax budget, 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.

PART 4 – GENERAL PROVISIONS

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

9. 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

10.(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.

EXTENSION OF TIME

11. Council may, by band council resolution, extend the time within which anything under this By-law is required to be done, and anything done within the

extended period of time is as valid as if it had been done within the time provided for by this By-law.

COMING INTO FORCE

12. 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 [29] day of [June], 2000.

[Betty Henry]

Chief Betty Henry

[Donald Charlie]

Councillor

[Gilbert Joe]

Councillor

SCHEDULE "A"

Fiscal Year Annual Property Tax Budget

REVENUES:

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$
Surplus or Deficit Property Tax Revenue carried Over from previous Fiscal Years	\$

TOTAL REVENUES: \$

EXPENDITURES:

Community Development	\$
Environmental Health Services	\$
Fiscal Services	\$
General Government Services	\$
Protective Services	\$
Recreation and Cultural Services	\$
Taxes for Other Governments	\$
Transportation	\$
Utility Services	\$
Other Expenditures	
– Permitted Property Assessment and Taxation By-law Expenditures	\$
– Municipal Services Agreements	\$

TOTAL EXPENDITURES \$

BALANCE \$

**KWAW KWAW APILT FIRST NATION
PROPERTY TAXATION AND ASSESSMENT BY-LAWS
AMENDMENT BY-LAW
BY-LAW NO. 2000-02**

[Effective October 19, 2000]

WHEREAS in 1995 the *Kwaw Kwaw Apilt First Nation Taxation and Assessment By-laws* were passed and approved by the Minister of Indian Affairs pursuant to Section 83 of the *Indian Act*; and

WHEREAS it is necessary to make certain amendments to the *Property Taxation and Assessment By-laws* for the purposes of implementing the Kwaw Kwaw Apilt First Nation's taxation system;

THEREFORE BE IT RESOLVED that the Chief and Council of the Kwaw Kwaw Apilt First Nation enacts the following amendment by-law for the purpose of land and property assessment and taxation pursuant to the *Indian Act*, and in particular section 83(1) thereof.

1. This by-law may be cited as the *Property Taxation and Assessment By-laws Amendment By-law No. 2000-02*.

2. The *Property Taxation and Assessment By-laws* are amended by deleting the words "Courts of Revision" where ever they appear, and substituting the words "Property Assessment Review Boards".

3. The *Property Taxation and Assessment By-laws* are amended by deleting the words "Court of Revision" where ever they appear, and substituting the words "Property Assessment Review Boards".

4. This by-law is deemed to have come in force on January 1, 2000.

APPROVED by the Chief and Council at a duly convened meeting this 29 day of June, 2000.

[Betty Henry]

Chief Betty Henry

[Gilbert Joe]

Councillor

[Donald Charlie]

Councillor

**LAKAHAHMEN FIRST NATION
RATES BY-LAW NO. 2000-03**

[Effective September 21, 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 Lakahahmen First Nation (also known as the Lakahahmen Band) enacted the *Lakahahmen First Nation Property Assessment and Taxation By-law* on February 21, 1995;

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

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

2. Pursuant to Section 3 of the *Lakahahmen First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and form part of the *2000 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [20th] the day of July, 2000.

[Susan McKamey]

Chief Susan McKamey

[Barbara Leggat]

Councillor

[Alice Thompson]

Councillor

[Elizabeth Kelly]

Councillor

Councillor

SCHEDULE "A-1"

The Council of the Lakahahmen 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 3 of the <i>Lakahahmen 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>Lakahahmen First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	7.789
Class 2 - Utilities	29.599
Class 3 - Unmanaged Forest Land	17.137
Class 4 - Major Industry	26.588
Class 5 - Light Industry	22.760
Class 6 - Business and Other	20.382
Class 7 - Managed Forest Land	24.926
Class 8 - Recreational/Non-Profit	7.789
Class 9 - Farm	10.126

LAKAHAHMEN FIRST NATION
EXEMPTION BY-LAW 1-2000

[Effective December 5, 2000]

The Lakahahmen First Nation in accordance with Section 10 of the *Lakahahmen Property Taxation By-law 1-1995* enacts the following by-law:

1. This by-law may be cited for all purposes as the *Exemption By-law 2000*.

a. Any person having property assessed by the head assessor pursuant to the *Lakahahmen First Nation Property Assessment By-law 1-1995* (the *Assessment By-law*) as being in Class 1 (Residential/Other) shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of improvements being \$10,000.00 less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

b. Any person having property assessed by the head assessor pursuant to the *Assessment By-law* as being Class 9 (Farm) shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of the land being fifty percent (50%) less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

Approved by the Lakahahmen First Nation, as presented by its duly elected Chief and Council this 20th day of July, 2000.

[Susan McKamey]

Chief Susan McKamey

[Alice Thompson]

Councillor

**LAKAHAHMEN FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2000-01**

[Effective September 21, 2000]

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PART 4 – GENERAL PROVISIONS

7. Property Tax Revenue Accounts
8. Administration and Enforcement
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WHEREAS:

The *Property Assessment and Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interest 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;

Part 3 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the

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

Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under Part 3 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law;

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

PART 1 – INTERPRETATION

SHORT TITLE

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

REVOCATION OF TAXATION EXPENDITURE BY-LAW

2. The *Taxation Expenditure By-law* approved and passed by the Band Council of the Indian Band on the 21st day of February, 1995 is hereby revoked in its entirety.

DEFINITIONS

3. In this by-law,

“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 years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band or First Nation” means the Lakahahmen First Nation, also known as the Lakahahmen Indian Band which is a band as defined in the section 2(1) of the *Indian Act*;

“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;

“collector” means the collector appointed by council under Section 30.1 of the *Property Taxation By-law*;

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

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

- “general government services” includes general administration and operations 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 the taxation fund, which are set out in Section 5 of this by-law;
- “property assessment by-law” means the *Lakahahmen First Nation Property Assessment By-law* approved and passed by council on the 21st day of February, 1995 and approved by the Minister on the 21st day of March, 1995, as amended from time to time;
- “property taxation by-law” means the *Lakahahmen First Nation Property Taxation By-law* approved and passed by council on the 21st day of February, 1995 and approved by the Minister on the 21st day of March, 1995, as amended from time to time;
- “protective services” includes 911 administration, fire protection, police protection, inspections, emergency measures;
- “recreation and cultural services” includes recreation and cultural services, local parks and playgrounds, community centre, local arena, local cultural facilities and local pool;
- “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;
- “taxation fund” means the taxes and other moneys raised under the *Property Taxation and Assessment By-laws*, and which are deposited into a special account or accounts maintained in the name of the Band in a chartered bank, credit union, or an association which provides for the pooling and investment of funds raised through property taxation;
- “transportation” includes transportation services, parking, street lights, public transit, traffic signals, road and streets, and engineering/consulting;
- “utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

PART 2 – PREPARATION OF ANNUAL BUDGET

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

4.(1) All expenditures of moneys from the taxation fund must be done pursuant to an annual budget by-law which has been approved by council, pursuant to this Part.

(2) This by-law authorizes the expenditure of moneys in the taxation fund by council on behalf of the band for local purposes.

5. Notwithstanding Section 4, the following expenditures of taxation fund moneys are permitted property taxation by-law expenditures, and are hereby authorized to be made:

(1) all expenses of preparation and administration of the Lakahahmen First Nation taxation regime, including the *Property Taxation and Assessment By-laws*, and includes any service agreements between the Band and Sto:lo Taxation Centre;

(2) remuneration of the Collector and any other employees of the Band involved in the administration of the by-law;

(3) remuneration of the assessor, and any boards or committees of review established under the *Assessment By-law*;

(4) payments due under any contract of service entered into pursuant to the *Property Assessment By-law*; and

(5) all expenses of enforcement of the *Property Taxation and Assessment By-laws*, including legal costs.

ANNUAL PROPERTY TAX BUDGET

6. Notwithstanding Section 4, the following expenditures of taxation fund moneys are permitted property taxation by-law expenditures, and are hereby authorized to be made:

(1) In each fiscal year, the Collector of taxes shall prepare and table with Council a draft annual property tax budget. Council shall consider and pass such budget, by way of a by-law, on or before June 15th of the same fiscal year.

(2) The annual budget of the Lakahahmen First Nation for the current fiscal year is attached to this By-law as Schedule "A".

(3) Council may at any time, amend the annual property tax budget by passing a by-law which amends or replaces the annual property tax budget.

PART 3 – PROPERTY TAX REVENUE ACCOUNTS

PROPERTY TAX REVENUE ACCOUNTS

7.(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

(a) for permitted property taxation by-laws expenditures as authorized under Section 5 of this by-law; or

(b) pursuant to an annual property tax budget that has been approved by council.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during the fiscal year either for permitted property taxation by-law expenditures or pursuant to an annual property tax budget, 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.

PART 4 – GENERAL PROVISIONS

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

9. 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

10.(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.

EXTENSION OF TIME

11. Council may, by band council resolution, extend the time within which anything under this By-law is required to be done, and anything done within the extended period of time is as valid as if it had been done within the time provided for by this By-law.

COMING INTO FORCE

12. 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 [13] day of [June], 2000.

[Susan McKamey]

Chief Susan McKamey

Councillor

[Margaret Clark]

Councillor

[Elizabeth Kelly]

Councillor

Councillor

SCHEDULE “A”

2000 Property Tax Budget for Lakahahmen First Nation

GENERAL GOVERNMENT SERVICES

Audit	\$ 2,000.00
Legal Fees	575.00
General Administration	<u>15,000.00</u>
<i>Total General Government Services</i>	<u>\$ 17,575.00</u>

TRANSPORTATION SERVICES

Roads and Streets	<u>\$ 15,000.00</u>
<i>Total Transportation Services</i>	<u>\$ 15,000.00</u>

ENVIRONMENTAL HEALTH SERVICES

Water	<u>\$ 10,000.00</u>
<i>Total Environmental Health Services</i>	<u>\$ 10,000.00</u>

FISCAL SERVICES

Homeowner Grants	<u>\$ 41,000.00</u>
<i>Total Fiscal Services</i>	<u>\$ 41,000.00</u>

TAX ADMINISTRATION

General	\$ 13,150.00
B.C.A.A.	<u>2,800.00</u>
<i>Total Tax Administration</i>	<u>\$ 15,950.00</u>

PAYMENTS TO OTHER GOVERNMENTS

Fraser Valley Regional District	\$ 16,800.00
Nicomen Island Improvement Fee	3,000.00
Regional District Hospital	<u>6,400.00</u>
<i>Total Taxes for Other Governments</i>	<u>\$ 26,200.00</u>
<i>Total 2000 Property Tax Budget</i>	<u>\$ 125,725.00</u>

**LAKAHAHMEN FIRST NATION
 PROPERTY TAXATION AND ASSESSMENT BY-LAWS
 AMENDMENT BY-LAW
 BY-LAW NO. 2000-02**

[Effective September 21, 2000]

WHEREAS in 1995 the *Lakahahmen First Nation Taxation and Assessment By-laws* were passed and approved by the Minister of Indian Affairs pursuant to Section 83 of the *Indian Act*; and

WHEREAS it is necessary to make certain amendments to the *Property Taxation and Assessment By-laws* for the purposes of implementing the Lakahahmen First Nation’s taxation system;

THEREFORE BE IT RESOLVED that the Chief and Council of the Lakahahmen First Nation enacts the following amendment by-law for the purpose of land and property assessment and taxation pursuant to the *Indian Act*, and in particular section 83(1) thereof.

1. This by-law may be cited as the *Property Taxation and Assessment By-laws Amendment By-law No. 2000-02*.

2. The *Property Taxation and Assessment By-laws* are amended by deleting the words “Courts of Revision” where ever they appear, and substituting the words “Property Assessment Review Boards”.

3. The *Property Taxation and Assessment By-laws* are amended by deleting the words “Court of Revision” where ever they appear, and substituting the words “Property Assessment Review Boards”.

4. This by-law is deemed to have come in force on January 1, 2000.

APPROVED by the Chief and Council at a duly convened meeting this 13 day of June, 2000.

[Susan McKamey]

 Chief Susan McKamey

[Margaret Clark]

 Councillor

[Elizabeth Kelly]

 Councillor

LHEIDLI T'ENNEH BAND
2000 RATES BY-LAW
BY-LAW NO. 2000-TX01

[Effective December 5, 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 ancillary to such purpose:

AND WHEREAS the Council of the Lheidli T'enneh Band enacted the *Lheidli T'enneh Band Taxation and Assessment By-laws* on September 23, 1992;

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

1. This by-law may be cited for all purposes as the *Lheidli T'enneh Band 2000 Rates By-law*.

2. Pursuant to section 24 of the *Lheidli T'enneh Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2000 Rates By-law*.

This by-law is hereby enacted by the Council of Lheidli T'enneh Band at a duly convened meeting held on the 16th day of November 2000.

A quorum of Council consist of [2] Councillors.

[Barry Seymour]
Chief Barry Seymour

[Ron Seymour]
Councillor Ron Seymour

SCHEDULE "A"

The Council of the Lheidli T'enneh 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	0.00000
2. Utility	29.21625
3. Unmanaged Forest	0.00000
4. Major Industry	25.22887
5. Light Industry	0.00000
6. Business/other	0.00000
7. Managed Forest	0.00000
8. Recreational/Non-Profit	0.00000
9. Farm	0.00000

**LOWER KOOTENAY INDIAN BAND
2000 RATES BY-LAW
BY-LAW NO. 2000-TX01**

[Effective December 5, 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 Lower Kootenay 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-laws be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

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

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

This by-law is hereby enacted by the Council of the Lower Kootenay Indian Band at a duly convened meeting held on the [18] day of [September], 2000.

[Chris Luke]

Chief Chris Luke

[M. Jason Louie]

Councillor M. Jason Louie

[Arlene Teasley]

Councillor Arlene Teasley

[Mary Basil]

Councillor Mary Basil

Councillor Anne Jimmie

SCHEDULE “A”

The Council of the Lower Kootenay 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	11.864501
2. Utility	37.966404
3. Unmanaged Forest	0.00000
4. Major Industry	0.00000
5. Light Industry	0.00000
6. Business/Other	26.101903
7. Managed Forest	0.00000
8. Recreational/Non-Profit	0.00000
9. Farm	14.830626

NAK'AZDLI INDIAN BAND
PROPERTY ASSESSMENT AND TAXATION BY-LAW
BY-LAW NO. 1-2000

[Effective September 30, 2000]

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

AND WHEREAS the Council of the Nak'azdli 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 Nak'azdli 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 Nak'azdli 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 councilors of the band present at a duly convened meeting;

“Chief and Council”, or “Council” means the Chief and Council of the Nak'azdli 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 licensed or able to be licensed and equipped to travel on a public highway;

(c) is a business office or premises; and

(d) is accommodation for any other purpose;

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

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

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

“Registrar” means the Lands Administrator for the Nak’azdli 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 Nak’azdli Indian Reserve(s), number(s) 1, 1A, 3, & 7 defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of the Nak’azdli Indian Band pursuant to section 36 of the Act;

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

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

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

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

“taxation authority” means the Chief and Council of the Nak’azdli 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 May 15th in each calendar year or as soon thereafter as practicable, Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this by-law. Taxes levied under this by-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this by-law.

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

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

12. Taxes levied in a taxation notice mailed under section 24 are due and payable on July 1st 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 1st 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 31st following the valuation date; and
- (b) the permitted use of the property and all other interests in land were the same as on October 31st 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 *Assessment Act* as amended from time to time.

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

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

- (a) the pole lines, metallic or fiber 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, clean-outs, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;
- (d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipelines referred to in paragraphs (a) and (c);
- (e) the right of way for track referred to in paragraph (b).

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

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

PART VIII
THE ASSESSMENT ROLL

19. No later than January 5th of the taxation year and January 5th 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 Nak'azdli Band office by any person during regular business hours.

24. The tax administrator or the assessor shall on or before January 5th of each year mail a notice of assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

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

PART IX

AMENDMENTS TO ASSESSMENT ROLL

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

- (a) a taxable interest in land is not entered in the assessment roll;
- (b) the value of an interest in land is not the same as the valuation entered in the assessment roll by reason of
 - (i) the demolition, destruction or damaging of an improvement,
 - (ii) new construction or new improvements,
 - (iii) a change in a permitted use, or
 - (iv) a subdivision;
- (c) there has been a change in the possession, use or occupation;
- (d) there is a clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation;

the assessor shall amend the assessment roll to effect the necessary changes but subject to section 28, shall not make any amendments after May 31st 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 four per cent (4%) per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART X

APPEALS

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

- (a) one person who is or was duly qualified to practice law in the Province of British Columbia, or who is or was a Judge of a Provincial, County or Supreme Court in the Province of British Columbia;
- (b) one person who has sat as a member of an appeal board to review assessments in and for the Province of British Columbia;
- (c) one person who is a member of the Nak'azdli 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 37.

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

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

(4) Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Assessment Review Committee at a rate of twenty dollars (\$20.00) per hour for time spent on activities related to the Assessment Review Committee.

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

- (a) is convicted of an 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) days written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its proceedings in order to fairly and adequately determine any appeal; and
- (g) where an appeal relates to an interest in land of which a person other than the appellant is the holder, give that person at least ten (10) days written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

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

- (a) ensure that assessments and assessment rolls are equitable and fairly represent the assessed values provided for in this by-law;
- (b) act impartially, fairly and reasonably, to the best of their skill and ability.

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

- (a) supervise and direct the work of the Committee; and
- (b) preside at sittings of the Committee.

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

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

- (a) have the custody and care of all records regulations, documents and orders made by or pertaining to the Committee; and
- (b) relating to his or her office follow the direction of the Chairperson or the Committee.

35.(1) The assessor, or his or her designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor thirty (30) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

41.(1) Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection 41(2), the Assessment Review Committee shall submit to Council its decision on each appeal, including the vote of each member of the Committee, either in favor of, or against allowing the appeal.

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

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

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

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

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

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

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

- (a) verify that the roll has been amended according to the decisions of the Assessment Review Committee under subsections (3) and (6);
- (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the form prescribed by Chief and Council; and
- (c) forward the authenticated assessment roll to the taxation authority.

PART XI TAX NOTICE

42.(1) Where Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, the tax administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule VII, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

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

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

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

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

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

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

PART XII

DUE DATE AND INTEREST

46.(1) Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable as of July 2nd of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

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

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

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

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

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

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

49. If all or any portion of taxes remains unpaid on July 3rd of the year they are first levied, the unpaid portion shall accrue interest at 1.5 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 August 30th 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 August 30th 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, license 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 canceling the tax debtor's interest in the registers.

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

Absconding Taxpayer

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

Discontinuance of Services

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

where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before Council to show cause as to why the services should not be discontinued and Council shall determine whether or not it will discontinue such services.

PART XVII

SERVICE AND LOCAL IMPROVEMENT CHARGES

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

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

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

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

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

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

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

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

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

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

(3) The notice shall state:

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

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

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

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

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

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

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

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

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

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

PART XVIII

GENERAL AND MISCELLANEOUS

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

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or

(c) a failure of the taxation authority to do something within the required time.

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

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

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

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

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

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

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

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [17] day of [May] , 2000.

[Harold Prince]

Chief Harold Prince

[Carl Leon]

Councillor Carl Leon

[Bruce Prince]

Councillor Bruce Prince

[Sara Sam]

Councillor Sara Sam

[Fred Sam]

Councillor Fred Sam

[James T. Prince]

Councillor James T. Prince

[J. Owen Prince]

Councillor J. Owen Prince

[Alfred Antoine]

Councillor Alfred Antoine

[Virginia Alexander]

Councillor Virginia Alexander

SCHEDULE I

(Section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____
(description of interest)

Pursuant to section 13 of the *Nak'azdli Indian Band Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by Band Council Resolution made the _____ day of _____, 20____, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

Assessor

SCHEDULE II

(Section 17)

CLASSES OF PROPERTY

Class 1 - Residential

1. Class 1 property shall include only:
 - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner or manager as his or her residence; and
 - (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of:
 - (a) a penitentiary or correctional centre;
 - (b) a provincial mental health facility;
 - (c) a hospital for the care of the mentally or physically handicapped;
 - (b) 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 _____, 20____ and that in respect of the above-noted interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the *Nak'azdli Band 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:

ASSESSMENT REVIEW COMMITTEE
BOX 1329
FORT ST. JAMES, BC V0J 1P0

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

Tax Administrator

SCHEDULE IV

(Section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT to the provisions of the *Nak'azdli Indian Band Property Assessment and Taxation By-law*, I hereby appeal the assessment of the following interest in land:

(description of the business and location)

on the following grounds:

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

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

Printed name of appellant

Appellant's signature

Address to which all notices to appellant are to be sent

To: Assessment Review Committee

c/o _____
(office of the assessor)

SCHEDULE V
(Subsection 38(3))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

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

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

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

Chairperson
Assessment Review Committee

SCHEDULE VI

(Section 39)

REQUEST FOR ATTENDANCE

TO: _____

ADDRESS: _____

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

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

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

Chairperson
Assessment Review Committee

SCHEDULE VII

(Section 42)

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

PURSUANT to the provisions of the *Nak'azdli Band 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 Nak'azdli Indian Band.

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

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

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

Tax Administrator

SCHEDULE VIII

(Section 57)

COSTS PAYABLE BY A TAXPAYER ARISING FROM
ENFORCEMENT PROCEEDINGS

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

SCHEDULE IX
(Subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT to the *Nak'azdli Band Property Assessment and Taxation By-law*, I, _____, Tax Administrator of the Nak'azdli 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 Nak'azdli 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 _____, 20__ .

Tax Administrator

SCHEDULE X

(Section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT
PROCEEDINGS

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

The payment date of July 2nd, 20____, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Nak'azdli Band Council 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 *Nak'azdli Band 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 *Nak'azdli Band Property Assessment and Taxation By-law*, a copy of which is available from the Tax Administrator upon request.

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

Tax Administrator

SCHEDULE XI
(Sections 61 and 62)
NOTICE OF DISTRESS

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing of \$ _____ with respect to the above-noted property on or before the expiration of seven (7) days after the date of this notice will result in the Tax Administrator, pursuant to subsection 61(3) of the *Nak'azdli Band 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 *Nak'azdli Band Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

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

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

Tax Administrator

SCHEDULE XII

(Section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Nak'azdli Band will occur on _____, 20____ at _____ o'clock at _____ (location) on the Nak'azdli Reserve.

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

(general description of the goods)

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

Tax Administrator

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

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF
INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(description of improvements)

(description of interest in land)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-noted property, being \$ _____, on or before the expiration to sixty (60) days after the date of this notice will result in the Tax Administrator for the Nak'azdli 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 Nak'azdli Reserve shall be published in the _____ newspaper for seven (7) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

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

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

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

Tax Administrator

SCHEDULE XIV

(Section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON
RESERVE

RE:

(description of interest in land)

(description of improvements)

I, _____, Tax Administrator of the Nak'azdli 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 *Nak'azdli Band Property Assessment and Taxation By-law*. The following person shall, pursuant to subsection 63(10) of that By-law, be substituted for the Tax Debtor as the holder of the above-noted interest in land:

(name and address of purchaser at sale)

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

Tax Administrator

SCHEDULE XV
(Subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

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

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

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

Tax Administrator

SCHEDULE XVI

(Section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: _____

RE: _____

(description of interest in land)

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

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

Tax Administrator

SCHEDULE XVII

(Subsection 65(2))

NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

TAKE NOTICE THAT taxes imposed by the *Nak'azdli Band 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 Nak'azdli 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 _____, 20__ .

Tax Administrator

SCHEDULE XVIII

(Subsection 65(7))

CERTIFICATION OF FORFEITURE

RE: _____

RE: _____

(description of interest in land)

I, _____, Tax Administrator for the Nak'azdli 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 Nak'azdli Reserve, such interest has been forfeited to the Nak'azdli Indian Band pursuant to sections _____ and _____ of the *Nak'azdli Band Property Assessment and Taxation By-law*.

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

Tax Administrator

SCHEDULE XIX

(Section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

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

(list services to be discontinued)

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for _____, 20____ at _____ o'clock, (within the 30 days set out above) at _____ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

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

Tax Administrator

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

TO: _____

ADDRESS: _____

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

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

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

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

Chief, Nak'azdli Indian Band

**SKOWKALE FIRST NATION
RATES BY-LAW NO. 2000-03**

[Effective September 21, 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 Skowkale First Nation (also known, as the Skowkale Band) enacted the *Skowkale First Nation Property Assessment and Taxation By-law* on February 21, 1995;

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

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

2. Pursuant to Section 3 of the *Skowkale First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and form part of the *2000 Rates By-law*.

THIS BY-LAW IS ENACTED by Council at a duly convened meeting held on the [19] day of July, 2000.

Chief David Sepass

[Bill Sepass]

Councillor

[Sam Archie]

Councillor

[Jeff Point]

Councillor

Councillor

SCHEDULE “A-1”

The Council of the Skowkale First Nation hereby adopts the following taxation rates for the 2000 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule II and Section 3 of the <i>Skowkale First Nation Property Taxation By-law</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Skowkale First Nation Property Assessment and Taxation By-law</i>.</p>
Class 1 - Residential	11.605
Class 2 - Utilities	61.042
Class 3 - Unmanaged Forest Land	23.210
Class 4 - Major Industry	29.012
Class 5 - Light Industry	24.138
Class 6 - Business and Other	25.647
Class 7 - Managed Forest Land	23.210
Class 8 - Recreational/Non-Profit	8.123
Class 9 - Farm	19.999

**SKOWKALE FIRST NATION
EXEMPTION BY-LAW 1-2000**

[Effective September 21, 2000]

The Skowkale First Nation in accordance with Part 3 of the *Skowkale Property Taxation By-law 1-1995* enacts the following by-law:

1. This by-law may be cited for all purposes as the *Exemption By-law 2000*.

a. Any person having property assessed by the head assessor pursuant to the *Assessment By-law* as being in Class 5 (Light Industry) or Class 6 (Business/Other) shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of improvement being \$5,000.00 less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

Approved by the Skowkale First Nation, as represented by its duly elected Chief and Council, this 19 day of July, 2000.

Chief David Sepass

[Bill Sepass]

Councillor

[Sam Archie]

Councillor

[Jeff Point]

Councillor

Councillor

**SKOWKALE FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2000-01**

[Effective September 21, 2000]

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PART 4 – GENERAL PROVISIONS

7. Administration and Enforcement
8. By-law Remedial
9. Miscellaneous
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11. Coming into Force

WHEREAS:

The *Property Assessment and Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interest 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;

Part 3 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure*

By-law was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time in this by-law;

Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under Part 3 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law;

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

PART 1 – INTERPRETATION

SHORT TITLE

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

REVOCATION OF TAXATION EXPENDITURE BY-LAW

2. The *Taxation Expenditure By-law* approved and passed by the Band Council of the Indian Band on the 21st day of February, 1995 is hereby revoked in its entirety.

DEFINITIONS

3. In this by-law,

“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 years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band or First Nation” means the Skowkale First Nation, also known as the Skowkale Indian Band which is a band as defined in the section 2(1) of the *Indian Act*;

“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;

“collector” means the collector appointed by council under Section 30.1 of the *Property Taxation By-law*;

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

- “fiscal year” means January 1 of a calendar year through December 31 of the same calendar year;
- “general government services” includes general administration and operations 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 the taxation fund, which are set out in Section 5 of this by-law;
- “property assessment by-law” means the *Skowkale First Nation Property Assessment By-law* approved and passed by council on the 21st day of February, 1995 and approved by the Minister on the 21st day of March, 1995, as amended from time to time;
- “property taxation by-law” means the *Skowkale First Nation Property Taxation By-law* approved and passed by council on the 21st day of February, 1995 and approved by the Minister on the 21st day of March, 1995, as amended from time to time;
- “protective services” includes 911 administration, fire protection, police protection, inspections, emergency measures;
- “recreation and cultural services” includes recreation and cultural services, local parks and playgrounds, community centre, local arena, local cultural facilities and local pool;
- “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;
- “taxation fund” means the taxes and other moneys raised under the *Property Taxation and Assessment By-laws*, and which are deposited into a special account or accounts maintained in the name of the Band in a chartered bank, credit union, or an association which provides for the pooling and investment of funds raised through property taxation;
- “transportation” includes transportation services, parking, street lights, public transit, traffic signals, road and streets, and engineering/consulting;
- “utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

PART 2 – PREPARATION OF ANNUAL BUDGET

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

4.(1) All expenditures of moneys from the taxation fund must be done pursuant to an annual budget by-law which has been approved by council, pursuant to this Part.

(2) This by-law authorizes the expenditure of moneys in the taxation fund by council on behalf of the band for local purposes.

5. Notwithstanding Section 4, the following expenditures of taxation fund moneys are permitted property taxation by-law expenditures, and are hereby authorized to be made:

(1) all expenses of preparation and administration of the Skowkale First Nation taxation regime, including the *Property Taxation and Assessment By-laws*, and includes any service agreements between the Band and Sto:lo Taxation Centre;

(2) remuneration of the Collector and any other employees of the Band involved in the administration of the by-law;

(3) remuneration of the assessor, and any boards or committees of review established under the *Assessment By-law*;

(4) payments due under any contract of service entered into pursuant to the *Property Assessment By-law*; and

(5) all expenses of enforcement of the *Property Taxation and Assessment By-laws*, including legal costs.

ANNUAL PROPERTY TAX BUDGET

5. Notwithstanding Section 4, the following expenditures of taxation fund moneys are permitted property taxation by-law expenditures, and are hereby authorized to be made:

(1) In each fiscal year, the Collector of taxes shall prepare and table with Council a draft annual property tax budget. Council shall consider and pass such budget, by way of a by-law, on or before June 15th of the same fiscal year.

(2) The annual budget of the Skowkale First Nation for the current fiscal year is attached to this By-law as Schedule “A”.

(3) Council may at any time, amend the annual property tax budget by passing a by-law which amends or replaces the annual property tax budget.

PART 3 – PROPERTY TAX REVENUE ACCOUNTS

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

(a) for permitted property taxation by-laws expenditures as authorized under Section 5 of this by-law; or

(b) pursuant to an annual property tax budget that has been approved by council.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during the fiscal year either for permitted property taxation by-law expenditures or pursuant to an annual property tax budget, 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.

PART 4 – GENERAL PROVISIONS

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.

EXTENSION OF TIME

10. Council may, by band council resolution, extend the time within which anything under this By-law is required to be done, and anything done within the

extended period of time is as valid as if it had been done within the time provided for by this By-law.

COMING INTO FORCE

11. 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 [13] day of [June], 2000.

[David Sepass]

Chief David Sepass

[Sam Archie]

Councillor

[Bill Sepass]

Councillor

[Jeff Point]

Councillor

[Bob Hall]

Councillor

SCHEDULE “A”

2000 Property Tax Budget for Skowkale First Nation

GENERAL GOVERNMENT SERVICES

Audit	\$ 1,600.00
Legislative	1,000.00
General Administration	7,500.00
<i>Total General Government Services</i>	<u>\$ 10,100.00</u>

RECREATIONAL AND CULTURAL SERVICES

Community Centre	\$ 10,000.00
Local Playground and Parks	10,000.00
<i>Total Recreational and Cultural Services</i>	<u>\$ 20,000.00</u>

FISCAL SERVICES

Home Owner Grants	\$ 92,000.00
<i>Total Fiscal Services</i>	<u>\$ 92,000.00</u>

TAX ADMINISTRATION

General	\$ 9,050.00
B.C.A.A.	2,500.00
<i>Total Tax Administration</i>	<u>\$ 11,550.00</u>

PAYMENTS TO OTHER GOVERNMENTS

District of Chilliwack Water Parcel	\$ 6,520.00
District of Chilliwack	89,500.00
<i>Total Taxes for Other Governments</i>	<u>\$ 96,020.00</u>
<i>Total 2000 Property Tax Budget</i>	<u><u>\$ 229,670.00</u></u>

SKOWKALE FIRST NATION
PROPERTY TAXATION AND ASSESSMENT BY-LAWS
AMENDMENT BY-LAW
BY-LAW NO. 2000-02

[Effective September 6, 2000]

WHEREAS in 1995 the *Skowkale First Nation Taxation and Assessment By-laws* were passed and approved by the Minister of Indian Affairs pursuant to Section 83 of the *Indian Act*; and

WHEREAS it is necessary to make certain amendments to the *Property Taxation and Assessment By-laws* for the purposes of implementing the Skowkale First Nation's taxation system;

THEREFORE BE IT RESOLVED that the Chief and Council of the Skowkale First Nation enacts the following amendment by-law for the purpose of land and property assessment and taxation pursuant to the *Indian Act*, and in particular section 83(1) thereof.

1. This by-law may be cited as the *Property Taxation and Assessment By-laws Amendment By-law No. 2000-02*.

2. The *Property Taxation and Assessment By-laws* are amended by deleting the words "Courts of Revision" where ever they appear, and substituting the words "Property Assessment Review Boards".

3. The *Property Taxation and Assessment By-laws* are amended by deleting the words "Court of Revision" where ever they appear, and substituting the words "Property Assessment Review Boards".

4. This by-law is deemed to have come in force on January 1, 2000.

APPROVED by the Chief and Council at a duly convened meeting this [13] day of June, 2000.

[David Sepass]

Chief David Sepass

[Sam Archie]

Councillor

[Jeff Point]

Councillor

[Bill Sepass]

Councillor

[Bob Hall]

Councillor

**SONGHEES FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW**

[Effective September 21, 2000]

WHEREAS:

A. The property assessment by-law and the property taxation by-law were made pursuant to subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the property taxation by-law), including rights to occupy, possess or use land in the reserve;

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

C. Subsection 12 of the property taxation by-law authorizes the making of certain expenditures out of property tax revenue and, in addition, the taxation expenditure by-law was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

D. Council wishes to authorize expenditures supplemental to and in accordance with those authorized under subsection 12 of the property taxation by-law to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED:

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

SHORT TITLE

1. This by-law may be cited for all purposes as the *Songhees First Nation 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 Songhees First Nation,

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

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

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

“council” means the council of the Songhees First Nation within the meaning of subsection 2(1) of the *Indian Act* R.S.C. 1985, c.I-5, as elected by the band members from time to time pursuant to the custom of the band,

“fiscal year” means January 1 of a calendar year through December 31 of the following calendar year,

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 12 of the property taxation by-law,

“property assessment by-law” means the *Songhees First Nation Property Assessment By-law* approved and passed by the council on the 10th day of

August, 1995 and approved by the minister on the 30th day of November, 1995, as amended from time to time,

“property taxation by-law” means the *Songhees First Nation Property Taxation By-law* approved and passed by the council on the 10th day of August, 1995 and approved by the minister on the 30th day of November, 1995, as amended from time to time,

“property tax revenue” includes all taxes and other moneys raised under the property taxation by-law, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time,

“public works” includes:

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

(i) roads, streets, 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:

- (a) that have been set apart for the use and benefit of the band, pursuant to section 18 of the *Indian Act*, and
- (b) that have been set apart for the use and benefit of the band pursuant to section 36 of the *Indian Act*,

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Songhees First Nation Property Taxation By-law*,

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

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 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 August 31st of the same fiscal year.

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

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

(4) For greater certainty:

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

(b) nothing in this by-law shall have the effect of amending subsection 12 of the property taxation by-law or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

SCHEDULE "A"

2000 Property Tax Budget for Songhees First Nation Taxation

GENERAL GOVERNMENT SERVICES

Tax Appeals	\$	2,500.00
Tax Administration	\$	113,000.00
Legislative	\$	9,500.00
Bad Debts	\$	1,500.00
Repairs & Maintenance	\$	3,000.00
General Administration	\$	<u>31,415.00</u>
<i>General Government Services Expenditure Total</i>	\$	<u>160,915.00</u>

PROTECTIVE SERVICES

Fire Protection	\$	<u>58,300.00</u>
<i>Protective Services Expenditure Total</i>	\$	<u>58,300.00</u>

TRANSPORTATION SERVICES

Roads and Streets	\$	<u>10,000.00</u>
<i>Transportation Services Expenditure Total</i>	\$	<u>10,000.00</u>

RECREATIONAL AND CULTURAL SERVICES

Library	\$	<u>3,000.00</u>
<i>Recreational and Cultural Services Expenditure Total</i>	\$	<u>3,000.00</u>

ENVIRONMENTAL HEALTH SERVICES

Sewer	\$	4,000.00
Refuse	\$	<u>5,000.00</u>
<i>Environmental Health Services Expenditure Total</i>	\$	<u>9,000.00</u>

FISCAL SERVICES

Homeowner Grants	\$	243,260.00
Capital Projects Reserve Fund	\$	65,635.00
Income Stabilization Fund	\$	<u>65,635.00</u>
<i>Fiscal Services Expenditure Total</i>	\$	<u>374,530.00</u>

TAXES FOR OTHER GOVERNMENTS

Capital Regional District	\$	46,500.00
Regional District Hospital	\$	18,000.00
BCAA	\$	<u>8,900.00</u>
<i>Taxes for Other Governments Expenditure Total</i>	\$	<u>73,400.00</u>

2000 Simplified Property Tax Budget for Songhees First Nation Taxation

GENERAL GOVERNMENT SERVICES	\$ 160,915.00
PROTECTIVE SERVICES	\$ 58,300.00
TRANSPORTATION SERVICES	\$ 10,000.00
RECREATIONAL AND CULTURAL SERVICES	\$ 3,000.00
ENVIRONMENTAL HEALTH SERVICES	\$ 9,000.00
FISCAL SERVICES	\$ 374,530.00
OTHER EXPENDITURES	
TAXES FOR OTHER GOVERNMENTS	\$ 73,400.00
	<u>\$ 689,145.00</u>
<i>2000 Property Tax Budget Total</i>	<u><u>\$ 689,145.00</u></u>

**TL'AZT'EN NATION
RATES BY-LAW 2000**

[Effective October 20, 2000]

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

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

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

1. This by-law may be cited for all purposes as the *TI'azt'en Nation 2000 Rates By-law*.

2. Pursuant to Section V of the *TI'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2000 Rates By-law*.

The Schedule "A" as per the attached, supersedes the Schedule "A" signed by Chief & Council on May 31, 2000. This change to Schedule "A" with regards to the tax rates is hereby approved by Chief & Council at a duly convened meeting held in Tache, September 28, 2000.

[Harry Pierre]

Chief

[Peter Monk, Jr.]

Councillor

[Barry Duncan]

Councillor

[Beverly Leon]

Councillor

[Vern Tom]

Councillor

SCHEDULE "A"

The Council of Tl'azt'en 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 prescribed under Schedule II of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> .
Class 1 – Residential	9.0266
Class 2 – Utilities	25.7476
Class 3 – Unmanaged Forest Land	23.7363
Class 4 – Major Industry	23.5096
Class 5 – Light Industry	19.7346
Class 6 – Business and Other	18.1126
Class 7 – Managed Forest Land	8.3069
Class 8 – Recreation/Non-profit Organization	8.0389
Class 9 – Farm	9.1678

**TZEACHTEN FIRST NATION
RATES BY-LAW NO. 2000-03**

[Effective September 21, 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 Tzeachten First Nation (also known as the Tzeachten Band) enacted the *Tzeachten First Nation Property Assessment and Taxation By-law* on February 21, 1995;

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

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

2. Pursuant to Section 3 of the *Tzeachten First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and form part of the *2000 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [19] the day of July, 2000.

Chief Joe Hall

[Anthony Malloway]

Councillor

[Glenda Campbell]

Councillor

SCHEDULE "A-1"

The Council of the Tzeachten 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 3 of the <i>Tzeachten 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>Tzeachten First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	11.605
Class 2 - Utilities	61.042
Class 3 - Unmanaged Forest Land	23.210
Class 4 - Major Industry	29.012
Class 5 - Light Industry	23.210
Class 6 - Business and Other	25.647
Class 7 - Managed Forest Land	23.210
Class 8 - Recreational/Non-Profit	8.123
Class 9 - Farm	19.999

**TZEACHTEN FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2000-01**

[Effective September 21, 2000]

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PART 4 – GENERAL PROVISIONS

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8. Administration and Enforcement
9. By-law Remedial
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WHEREAS:

The *Property Assessment and Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interest 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;

Part 3 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the

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

Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under Part 3 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law;

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

PART 1 – INTERPRETATION

SHORT TITLE

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

REVOCATION OF TAXATION EXPENDITURE BY-LAW

2. The *Taxation Expenditure By-law* approved and passed by the Band Council of the Indian Band on the 21st day of February, 1995 is hereby revoked in its entirety.

DEFINITIONS

3. In this by-law,

“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 years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

“band or First Nation” means the Tzeachten First Nation, also known as the Tzeachten Indian Band which is a band as defined in the section 2(1) of the *Indian Act*;

“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;

“collector” means the collector appointed by council under Section 30.1 of the *Property Taxation By-law*;

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

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

“general government services” includes general administration and operations 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 the taxation fund, which are set out in Section 5 of this by-law;

“property assessment by-law” means the *Tzeachten First Nation Property Assessment By-law* approved and passed by council on the 21st day of February, 1995 and approved by the Minister on the 21st day of March, 1995, as amended from time to time;

“property taxation by-law” means the *Tzeachten First Nation Property Taxation By-law* approved and passed by council on the 21st day of February, 1995 and approved by the Minister on the 21st day of March, 1995, as amended from time to time;

“protective services” includes 911 administration, fire protection, police protection, inspections, emergency measures;

“recreation and cultural services” includes recreation and cultural services, local parks and playgrounds, community centre, local arena, local cultural facilities and local pool;

“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;

“taxation fund” means the taxes and other moneys raised under the *Property Taxation and Assessment By-laws*, and which are deposited into a special account or accounts maintained in the name of the Band in a chartered bank, credit union, or an association which provides for the pooling and investment of funds raised through property taxation;

“transportation” includes transportation services, parking, street lights, public transit, traffic signals, road and streets, and engineering/consulting;

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

PART 2 – PREPARATION OF ANNUAL BUDGET

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

4.(1) All expenditures of moneys from the taxation fund must be done pursuant to an annual budget by-law which has been approved by council, pursuant to this Part.

(2) This by-law authorizes the expenditure of moneys in the taxation fund by council on behalf of the band for local purposes.

5. Notwithstanding Section 4, the following expenditures of taxation fund moneys are permitted property taxation by-law expenditures, and are hereby authorized to be made:

(1) all expenses of preparation and administration of the Tzeachten First Nation taxation regime, including the *Property Taxation and Assessment By-laws*, and includes any service agreements between the Band and Sto:lo Taxation Centre;

(2) remuneration of the Collector and any other employees of the Band involved in the administration of the by-law;

(3) remuneration of the assessor, and any boards or committees of review established under the *Assessment By-law*;

(4) payments due under any contract of service entered into pursuant to the *Property Assessment By-law*; and

(5) all expenses of enforcement of the *Property Taxation and Assessment By-laws*, including legal costs.

ANNUAL PROPERTY TAX BUDGET

6. Notwithstanding Section 4, the following expenditures of taxation fund moneys are permitted property taxation by-law expenditures, and are hereby authorized to be made:

(1) In each fiscal year, the Collector of taxes shall prepare and table with Council a draft annual property tax budget. Council shall consider and pass such budget, by way of a by-law, on or before June 15th of the same fiscal year.

(2) The annual budget of the Tzeachten First Nation for the current fiscal year is attached to this By-law as Schedule "A".

(3) Council may at any time, amend the annual property tax budget by passing a by-law which amends or replaces the annual property tax budget.

PART 3 – PROPERTY TAX REVENUE ACCOUNTS

PROPERTY TAX REVENUE ACCOUNTS

7.(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

(a) for permitted property taxation by-laws expenditures as authorized under Section 5 of this by-law; or

(b) pursuant to an annual property tax budget that has been approved by council.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during the fiscal year either for permitted property taxation by-law expenditures or pursuant to an annual property tax budget, 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.

PART 4 – GENERAL PROVISIONS

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

9. 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

10.(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.

EXTENSION OF TIME

11. Council may, by band council resolution, extend the time within which anything under this By-law is required to be done, and anything done within the extended period of time is as valid as if it had been done within the time provided for by this By-law.

COMING INTO FORCE

12. 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 [26] day of [June] , 2000.

[Joe Hall]

Chief Joe Hall

[Glenda Campbell]

Councillor

Councillor

SCHEDULE "A"

2000 Property Tax Budget for Tzeachten First Nation

GENERAL GOVERNMENT SERVICES

Audit	\$	3,600.00
Legal Fees		2,000.00
General Administration		27,330.00
<i>Total General Government Services</i>	\$	<u>32,930.00</u>

TRANSPORTATION SERVICES

Parking	\$	10,000.00
<i>Total Transportation Services</i>	\$	<u>10,000.00</u>

RECREATIONAL AND CULTURAL SERVICES

Community Centre	\$	15,000.00
Local Playground and Parks		25,000.00
<i>Total Recreational and Cultural Services</i>	\$	<u>40,000.00</u>

COMMUNITY DEVELOPMENT SERVICES

Planning	\$	20,000.00
<i>Total Community Development Services</i>	\$	<u>20,000.00</u>

FISCAL SERVICES

School Taxes	\$	272,000.00
Contribution to Reserve Fund		23,000.00
<i>Total Fiscal Services</i>	\$	<u>295,000.00</u>

TAX ADMINISTRATION

General	\$	23,500.00
B.C.A.A.		12,000.00
<i>Total Tax Administration</i>	\$	<u>35,500.00</u>

PAYMENTS TO OTHER GOVERNMENTS

District of Chilliwack Water Parcel	\$	16,080.00
District of Chilliwack		350,000.00
<i>Total Taxes for Other Governments</i>	\$	<u>366,080.00</u>
<i>Total 2000 Property Tax Budget</i>	\$	<u><u>799,510.00</u></u>

**TZEACHTEN FIRST NATION
PROPERTY TAXATION AND ASSESSMENT BY-LAWS
AMENDMENT BY-LAW
BY-LAW NO. 2000-02**

[Effective September 6, 2000]

WHEREAS in 1995 the *Tzeachten First Nation Taxation and Assessment By-laws* were passed and approved by the Minister of Indian Affairs pursuant to Section 83 of the *Indian Act*; and

WHEREAS it is necessary to make certain amendments to the *Property Taxation and Assessment By-laws* for the purposes of implementing the Tzeachten First Nation's taxation system;

THEREFORE BE IT RESOLVED that the Chief and Council of the Tzeachten First Nation enacts the following amendment by-law for the purpose of land and property assessment and taxation pursuant to the *Indian Act*, and in particular section 83(1) thereof.

1. This by-law may be cited as the *Property Taxation and Assessment By-laws Amendment By-law No. 2000-02*.

2. The *Property Taxation and Assessment By-laws* are amended by deleting the words "Courts of Revision" where ever they appear, and substituting the words "Property Assessment Review Boards".

3. The *Property Taxation and Assessment By-laws* are amended by deleting the words "Court of Revision" where ever they appear, and substituting the words "Property Assessment Review Boards".

4. This by-law is deemed to have come in force on January 1, 2000.

APPROVED by the Chief and Council at a duly convened meeting this [26] day of June, 2000.

[Joe Hall]

Chief

[Glenda Campbell]

Councillor

Councillor

**MILLBROOK FIRST NATION
2000 RATES BY-LAW**

[Effective September 21, 2000]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act* the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, 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 Millbrook First Nation, enacted the *Land Tax By-law* on June 3, 1996;

NOW BE IT HEREBY RESOLVED that the following by-law 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 *Millbrook First Nation 2000 Rates By-law*.

2. Pursuant to Section 11 of the *Land Tax 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 Millbrook First Nation held at the Millbrook Band Administration Office, 835 Willow Street, Truro, Nova Scotia, this 30 day of June, 2000.

Moved by: [Barry Gloade] Seconded by: [Alexander Cope]

A quorum of Council consists of 7.

[Lawrence Paul]

Chief

[Vernon Gloade]

Councillor

[Chris Nasson]

Councillor

[Peter Gloade]

Councillor

[Alex Cope]

Councillor

[Robert Gloade]

Councillor

[Lloyd Johnson]

Councillor

[Barry Martin]

Councillor

[Colin Bernard]

Councillor

[Clara Gloade]

Councillor

[Loretta Bernard]

Councillor

[Barry Gloade]

Councillor

SCHEDULE “A”

The Council of the Millbrook First Nations hereby adopt the following taxation rates for the 2000 Taxation Year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed in Section 11 of the <i>Land Tax By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part V of the <i>Land Tax By-law</i> .
Class 1 - Residential - Truro	\$16.40
Class 2 - Commercial - Truro	\$32.10
Class 3 - Residential - Truro Heights	\$ 8.60
Class 4 - Commercial - Truro Heights	\$19.65
Class 5 - Commercial - Sheet Harbour	\$28.56
Class 6 - Commercial - Cole Harbour	\$34.44

INNU-TAKUAIKAN UASHAT MAK MANI-UTENAM
RÈGLEMENT ADMINISTRATIF SUR LES TAUX ANNUELS
DE TAXES FONCIÈRES
NUMÉRO 2, 2000

[Effective December 5, 2000]

ATTENDU QUE :

1. Innu-Takuaikan Uashat mak Mani-Utenam a promulgué un *Règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam* le 17 octobre 1994, l'a amendé le 26 mars 1995 et l'a adopté le 20 novembre 1995;

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

EN CONSÉQUENCE :

Innu-Takuaikan Uashat mak Mani-Utenam promulgue les présentes :

1. L'annexe «A» jointe, est déclarée faire partie intégrante du présent Règlement administratif;

2. En vue de l'application des articles 11(1), 11(2) et 11(3) du *Règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam*, il est par les présentes établi, imposé et levé pour l'année 2000, les taux de taxes foncières suivants, nommément pour chaque classe d'immeuble, le taux de taxe foncière indiqué à la colonne 4 de l'annexe «A» pour chaque classe d'immeuble retrouvée à la colonne 3 du même document;

3. Ce Règlement administratif peut être cité comme étant le *Règlement sur les taux annuels de taxes foncières de Uashat mak Mani-Utenam, numéro 2, 2000*;

4. Ce Règlement prend force et effet immédiatement après son approbation par le Ministère des Affaires Indiennes et du Nord Canada.

SOU MIS, PROPOSÉ, APPUYÉ ET ENTÉRINÉ lors d'une assemblée régulière de Innu-Takuaikan Uashat mak Mani-Utenam, tenue au 1089 Dequen, à Sept-Iles, ce [4] ième jour de juillet 2000.

Le quorum est de 5.

[Rosario Pinette, Chef]

Rosario Pinette, Chef

Brigitte André

[Marcelle St-Onge]

Marcelle St-Onge

[Georges-Ernest Grégoire]

Georges-Ernest Grégoire

[Albert Vollant]

Albert Vollant

[Georges McKenzie]

Georges McKenzie

[Céline Bellefleur]

Céline Bellefleur

[Gilles Jourdain]

Gilles Jourdain

[Ronald Fontaine]

Ronald Fontaine

[Jean-Louis Fontaine]

Jean-Louis Fontaine

INNU-TAKUAIKAN UASHAT MAK MANI-UTENAM
TAUX ANNUELS DE TAXATION
RÉGLEMENT NO 2, 2000

ANNEXE "A"

CLASSE ET TAUX DE TAXATION FONCIÈRE

COLONNE 1	COLONNE 2	COLONNE 3	COLONNE 4
SECTEUR	NOM DE LA RÉSERVE	CLASSE D'IMMEUBLE	TAUX DE TAXE FONCIÈRE 2000
UASHAT	Réserve de Uashat Numéro: 027	1. Résidentiel	1,59
		2. Services publics	3,05
		3. Terrains non-aménagés	1,59
		4. Industries principales	3,05
		5. Industries légères	3,05
		6. Entreprises	3,05
		7. Terrains aménagés	1,59
		8. Loisirs et but non-lucratif	1,59
MANI-UTENAM	Réserve de Mani-Utenam Numéro: 027A	1. Résidentiel	1,74
		2. Services publics	1,74
		3. Terrains non-aménagés	1,74
		4. Industries principales	1,74
		5. Industries légères	1,74
		6. Entreprises	1,74
		7. Terrains aménagés	1,74
		8. Loisirs et but non-lucratif	1,74

**OCEAN MAN FIRST NATION
RATES BY-LAW NO. 2000 -01**

[Effective December 5, 2000]

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

AND WHEREAS the Council of the Ocean Man First Nation (also known as the Ocean Man Band) enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* on [June 07] , [1999] ;

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

1. This by-law may be cited for all purposes as the *Ocean Man First Nation 2000 Rates By-law*.

2. Pursuant to Section [11] of the *Ocean Man First Nation Property and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2000 Rates By-law*.

This by-law is hereby enacted by Council at a duly convened meeting held on the 4th day of October, 2000.

[Laura Big Eagle]

Chief

[Christine Grealey]

Councillor

[Susan Big Eagle]

Councillor

[Marion Standingready]

Councillor

[Gloria Shepherd]

Councillor

SCHEDULE "A"

The Council of the Ocean Man 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 17 of the <i>Ocean Man First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Ocean Man First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	31.8 mills
Class 2 - Utilities	31.8 mills
Class 3 - Unmanaged Forest Land	31.8 mills
Class 4 - Major Industry	32.9 mills
Class 5 - Light Industry	32.9 mills
Class 6 - Business and Other	32.9 mills
Class 7 - Managed Forest Land	31.8 mills
Class 8 - Recreation/Non-Profit Organization	31.8 mills
Class 9 - Farm	31.8 mills

SUBJECT INDEX TO BY-LAWS
2001 Vol. 5, No. 1

(Note to Readers: Band by-laws are indexed under subject headings listed alphabetically under the relevant by-law making provisions of the *Indian Act*, R.S.C. 1985, c.I-5.)

INDIAN ACT, R.S.C. 1985, c.I-5

SECTION 83 – REAL PROPERTY TAXATION AND LICENSING

EXEMPTION (Rates) See also RATES

BRITISH COLUMBIA

Lakahahmen First Nation

Exemption By-law 2000 26

Skowkale First Nation

Exemption By-law 2000 94

PROPERTY ASSESSMENT AND TAXATION

BRITISH COLUMBIA

Kwaw Kwaw Apilt First Nation

Property Taxation and Assessment By-laws

Amendment By-law No. 2000-02 23

Lakahahmen First Nation

Property Taxation and Assessment By-laws

Amendment By-law No. 2000-02 34

Nak'azdli Indian Band

Property Assessment and Taxation By-law 40

Skowkale First Nation

Property Taxation and Assessment By-laws

Amendment By-law No. 2000-02 102

Tzeachten First Nation

Property Taxation and Assessment By-laws

Amendment By-law No. 2000-02 122

PROPERTY TAX EXPENDITURE

BRITISH COLUMBIA

Kwaw Kawa Apilt First Nation

Property Tax Expenditure By-law 16

Lakahahmen First Nation

Property Tax Expenditure By-law 27

Skowkale First Nation

Property Tax Expenditure By-law 95

Songhees First Nation

Property Tax Expenditure By-law 103

Tzeachten First Nation

Property Tax Expenditure By-law 115

INDIAN ACT, R.S.C. 1985, c.I-5 (continued)**SECTION 83 – REAL PROPERTY TAXATION AND LICENSING** (continued)

RATES See also (EXEMPTION) (Rates)

ALBERTA

Alexis First Nation

2000 Tax Rates By-law 1

O'Chiese First Nation

2000 Tax Rates By-law 2

BRITISH COLUMBIA

*Cowichan Indian Band*By-law to Fix Tax Rate and Percentage Additions
for the Year 2000 3*Kamloops Indian Band*

2000 Rates and Budget By-law 5

Kwaw Kwaw Apilt First Nation

2000 Rates By-law 14

Lakahahmen First Nation

2000 Rates By-law 24

Lheidli T'enneh Band

2000 Rates By-law 35

Little Shuswap Indian Band

Rates By-law 2000-T02 37

Lower Kootenay Indian Band

2000 Rates By-law 38

Skowkale First Nation

2000 Rates By-law 92

Tl'azt'en Nation

2000 Rates By-law 111

Tzeachten First Nation

2000 Rates By-law 113

NOVA SCOTIA

Millbrook First Nation

2000 Rates By-law 123

QUEBEC

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2000 Rates By-law 129

TABLE OF BY-LAWS

This table contains all by-laws published to date in the *First Nations Gazette*. By-laws are arranged alphabetically, by province and by name of the enacting Indian band. This table is prepared for convenience of reference only.

The date on which a by-law came into force and effect is listed in a separate column.

The location of a by-law in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 2:1.70).

Amendments to by-laws are listed in a separate column. The section amended is shown in boldface type followed by the name of the amending by-law and its location in the *First Nations Gazette*.

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA			
ALEXIS FIRST NATION			
2000 Tax Rates By-law	Sept 21/00	5:1:1	
Property Tax By-law	Feb 28/00	4:2.117	
DENE THA' FIRST NATION			
Property Assessment and Taxation By-law	Feb 28/00	4:2.150	
ENOCH CREE NATION			
(1996) Budget By-law	Oct 20/97	2:2.376	
LITTLE RED RIVER CREE NATION			
Business Licensing By-law No. 0002 Respecting the Licensing of Member Businesses, Callings, Trades and Occupations in the Nation.....	Apr 28/98	3:1:1	
By-law No. 0003 Respecting Airport Landing Taxes.....	Apr 28/98	3:1.13	
MIKISEW CREE FIRST NATION			
Amendment Property Tax Expenditure By-law.....	July 20/98	3:1.17	
Financial Administration By-law	Sept 10/97	2:1.1	
Property Assessment and Taxation By-law	Sept 10/97	2:1.12	ss.12, 15, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63)
Property Assessment and Taxation Amending By-law No. 8 1997			
Property Tax Expenditure By-law	Feb 20/98	2:2.377	repealed by Amendment Property Tax Expenditure By-law (3:1.17)

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
MIKISEW CREE FIRST NATION (continued)			
Rates By-law No. 1997-9	Oct 20/97	2:1.66	
Rates By-law No. 1998-1	May 27/98	2:2.383	
O'CHIESE FIRST NATION			
1999 Tax Rates By-law	Dec 8/99	4:2.202	
2000 Tax Rates By-law	Sept 21/00	5:1.2	
Property Assessment and Taxation By-law	Feb 23/99	3:2.211	
STONEY FIRST NATION			
2000 Tax Rates By-law	July 6/00	4:2.203	
WHITEFISH LAKE FIRST NATION			
1999 Tax Rates By-law	Sept 2/99	4:1.1	
Property Tax By-law	Feb 23/99	3:2.263	ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
Property Tax By-law Amendment	Sept 2/99	4:1.2	
BRITISH COLUMBIA			
ADAMS LAKE INDIAN BAND			
1999 Rates By-law	May 31/99	3:2.296	
2000 Rates By-law	June 25/00	4:2.205	
Rates By-law 1997-001	May 23/97	2:1.70	
Rates By-law 1998-001	July 2/98	3:1.23	
ASHCROFT INDIAN BAND			
1996 Property Rates By-law	Jan 15/97	2:1.72	
1997 Property Tax Rates By-law	Feb 3/98	2:2.384	
1998 Property Rates By-law	Dec 8/98	3:1.25	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
BONAPARTE INDIAN BAND			
Annual Tax Rates By-law No. 5 (1997)	July 29/97	2:1.74	
Annual Tax Rates By-law No. 6, 1999	June 28/99	3:2.298	
BOOTHROYD INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.76	
1999 Tax Rates By-law	Sept 3/99	4:1.3	
Property Tax Expenditure By-law	Sept 3/99	4:1.4	
BURNS LAKE INDIAN BAND			
1998 Rates By-law No. 1998-02	Aug 4/98	3:1.27	
Property Tax Expenditure By-law	Feb 8/00	4:2.207	
CHAWATHIL FIRST NATIONS			
1999 Rates By-law	Apr 16/99	3:2.300	
2000 Rates By-law	June 25/00	4:2.213	
Rates By-law No. 1998-TX01	June 1/98	2:2.386	
CHAWATHIL INDIAN BAND			
Rates By-law 1996-T06	Jan 9/97	2:1.78	
Rates By-law 1997-T01	July 23/97	2:1.79	
CHEAM FIRST NATION			
Rates By-law 1998-1	June 10/98	2:2.388	
Rates By-law 1999-1	May 31/99	3:2.302	
CHEAM INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.80	
COLDWATER INDIAN BAND			
1998 Tax Rates By-law	June 11/98	2:2.389	

Title	Effective date	F. N. Gaz.	Amendments
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1999 Rates By-law	May 31/99	3:2.304	
2000 Tax Rates By-law	June 25/00	4:2.215	
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Property Assessment and Taxation By-law			
Amendment No. 1998-01	July 20/98	3:1.29	
Property Tax Expenditure By-law	Jan 22/98	2:2.455	
COLUMBIA LAKE INDIAN BAND			
1998 Rates By-law	June 1/98	2:2.462	
1999 Rates By-law	May 31/99	3:2.306	
2000 Rates By-law	June 4/00	4:2.217	
Rates By-law 1997-T01	May 30/97	2:1.82	
COOK'S FERRY INDIAN BAND			
1998 Rates By-law	June 1/98	2:2.465	
Rates By-law 1996-TX01.....	Feb 3/97	2:1.83	
Rates By-law 1997-T01	May 30/97	2:1.84	
Taxation Amending By-law No. 1996-01	Feb 3/97	2:1.85	
COWICHAN INDIAN BAND			
Annual Property Tax Budget By-law 1997	June 20/97	2:1.86	
By-law to Fix Tax Rate and Percentage			
Additions for the Year 1997	June 20/97	2:1.89	

Title	Effective date	F. N. Gaz.	Amendments
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COWICHAN INDIAN BAND (continued)			
By-law to Fix Tax Rate and Percentage Additions for the Year 2000.....	Sept 21/00	5:1:3	
Business Licensing By-law			
By-law No. 2, 1997.....	Mar 19/98	2:2.467	
Property Assessment and Taxation Amendment By-law No. 2, 1997	Dec 4/97	2:2.483	
KAMLOOPS INDIAN BAND			
1999 Rates and Budget By-law	July 20/99	3:2.309	
2000 Rates and Budget By-law	Sept 30/00	5:1.5	
A By-law to Amend the Business License By-law 1981-1 By-law Amendment No. 1, 1997-1	May 9/97	2:1.91	
Property Tax Expenditure By-law	July 29/97	2:1.123	
Sales Tax By-law, 1998	Sept 1/98	3:1.38	
Taxation Amendment By-law 1997-3	Sept 30/97	2:2.486	
Taxation and Implementation Amendment By-law 1997-02	July 4/97	2:1.129	
KWAW KWAW APILT FIRST NATION			
2000 Rates By-law	Sept 21/00	5:1.14	
Exemption By-law 1998.....	Aug 11/98	3:1.43	
Exemption By-law 1999.....	July 20/99	3:2.316	
Property Tax Expenditure By-law	Oct 19/00	5:1.16	

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KWAW KWAW APLT FIRST NATION (continued)			
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Oct 19/00		5:1.23
Rates By-law 1998	Aug 11/98		3:1.44
Rates By-law 1999	July 20/99		3:2.317
LAKAHAMEN FIRST NATION			
2000 Rates By-law	Sept 21/00		5:1.24
Exemption By-law 1998.....	Aug 11/98		3:1.47
Exemption By-law 1999.....	Sept 7/99		4:1.9
Exemption By-law 2000.....	Dec 5/00		5:1.26
Property Tax Expenditure By-law.....	Sept 21/00		5:1.27
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 21/00		5:1.34
Rates By-law 1998	Aug 11/98		3:1.48
Rates By-law 1999	Sept 7/99		4:1.10
LHEIDLIT'ENNEH BAND			
1999 Rates By-law	Sept 3/99		4:1.12
2000 Rates By-law	Dec 5/00		5:1.35
Taxation and Assessment Amending			
By-law No. 1997-1	Oct 24/97		2:2.492
Taxation Rates By-law, 1998-TX01.....	June 10/98		2:2.507
LHEIT-LIT'EN NATION INDIAN BAND			
Taxation Rates By-law, 1996.....	Jan 13/97		2:1.134
Taxation Rates By-law, 1997.....	June 20/97		2:1.135

Title	Effective date	F. N. Gaz.	Amendments
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LILLOOET INDIAN BAND			
Property Tax Expenditure By-law	Mar 20/97	2: 1.136	
Rates By-law 1996-T02	Apr 28/97	2: 1.144	
Rates By-law 1997-T01	June 20/97	2: 1.145	
Rates By-law 1998-T01	June 18/98	2: 2.508	
Rates By-law 1999-T01	Sept 3/99	4: 1.14	
Taxation Amending By-law No. 1996-T02	Mar 20/97	2: 1.146	
LITTLE SHUSWAP INDIAN BAND			
Rates By-law 1997-T02	May 30/97	2: 1.148	
Rates By-law 1998-T02	June 10/98	2: 2.509	
Rates By-law 1999-T02	May 31/99	3: 2.320	
Rates By-law 2000-T02	Sept 21/00	5: 1.37	
LOWER KOOTENAY INDIAN BAND			
1998 Rates By-law	June 1/98	2: 2.513	
1999 Rates By-law	May 31/99	3: 2.321	
2000 Rates By-law	Dec 5/00	5: 1.38	
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment			
By-law 1992 S. (40)	Nov 6/97	2: 2.510	
Property Tax Expenditure By-law	Nov 6/97	2: 2.516	
Rates By-law 1997-T01	May 29/97	2: 1.149	
LOWER NICOLA INDIAN BAND			
1997 Annual Tax Rates By-law Number 12	July 14/97	2: 1.151	
1998 Annual Tax Rates By-law Number 14	Aug 4/98	3: 1.50	

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BRITISH COLUMBIA (continued)			
LOWER NICOLA INDIAN BAND (continued)			
1999 Annual Tax Rates By-law	May 31/99	3:2.324	
2000 Annual Tax Rates By-law	June 4/00	4:2.219	
Property Assessment Amending By-law Number 11	July 23/97	2:1.154	
LOWER SIMILKAMEEN INDIAN BAND			
1998 Rates By-law	Dec 23/98	3:2.329	
1999 Rates By-law	Feb 8/00	4:2.222	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	Jan 22/98	2:2.523	
Property Tax By-law	Oct 20/97	2:2.526	
Property Tax Expenditure By-law No. 1998.03.....	May 25/98	3:1.54	
MATSQUI FIRST NATION			
Exemption By-law 1998.....	Aug 10/98	3:1.59	
Exemption By-law 1999.....	July 30/99	4:1.15	
Rates By-law 1998	Aug 10/98	3:1.60	
Rates By-law 1999	July 30/99	4:1.16	
MCLEOD LAKE INDIAN BAND			
Property Tax By-law	Feb 3/97	2:1.159	
MUSQUEAM INDIAN BAND			
1997 Annual Tax Rates By-law	May 30/97	2:1.216	
1998 Rates By-law No. 1998-02	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01	May 31/99	3:2.331	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
MUSQUEAM INDIAN BAND (continued)			
2000 Rates By-law No. 2000-01	June 4/00	4:2.224	
Property Tax Expenditure By-law No. 1998-01	June 10/98	3:1.65	
NADLEH WHUT'EN INDIAN BAND			
1999 Rates By-law Amending By-law	July 20/99	3:2.333	
1999 Rates By-law	Mar 23/99	3:2.335	Sch A by 1999 Rates By-law Amending By-law (3:2.333)
2000 Rates By-law Amending By-law	June 25/00	4:2.226	
Financial Administration By-law	June 28/99	3:2.337	
Property Assessment and Taxation By-law	Apr 7/99	3:2.348	ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)
Property Assessment and Taxation			
Amending By-law	Sept 3/99	4:1.19	
NAK'AZDLI INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/00	5:1.40	
NANAIMO INDIAN BAND			
Annual Tax Rates By-law No. 1, 1996	Jan 9/97	2:1.218	
Property Tax Expenditure By-law	Apr 7/97	2:1.220	
NESKONLITH INDIAN BAND			
1997 Rates By-law	July 23/97	2:1.226	
1998 Rates By-law	Sept 21/98	3:1.73	

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NESKONLITH INDIAN BAND (continued)			
1999 Rates By-law	Dec 22/99	4:2.229	
OSOYOOS INDIAN BAND			
Tax Rates By-law No. 001, 1997	July 29/97	2:1.227	
Tax Rates By-law No. 001, 1998	July 2/98	3:1.74	
Tax Rates By-law No. 001, 1999	July 30/99	4:1.21	
PAVILION INDIAN BAND			
Rates By-law 1997-T05	July 14/97	2:1.229	
Rates By-law 1998-T05	June 9/98	2:2.583	
Rates By-law 1999-T05	May 31/99	3:2.399	
Rates By-law 2000-T05	July 8/00	4:2.230	
Taxation and Assessment Amending			
By-law No. 1997-1	July 14/97	2:1.230	
SEABIRD ISLAND INDIAN BAND			
Rates By-law 1997-1	May 30/97	2:1.232	
Rates By-law 1998-1	June 9/98	2:2.584	
Rates By-law 1999-1	May 31/99	3:2.400	
Rates By-law 2000-1	June 4/00	4:2.232	
SHUSWAP INDIAN BAND			
1998 Rates By-law	June 9/98	2:2.585	
1999 Rates By-law	May 31/99	3:2.402	
2000 Rates By-law	June 25/00	4:2.233	
Rates By-law 1997-T01	May 30/97	2:1.233	

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SKETCHESTN INDIAN BAND			
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Annual Tax Rates By-law No. 6, 1998.....	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999.....	Oct. 31/99	4:1.23	
Financial Management By-law No. 1985-2 (Revised 1996).....	Aug 5/97	2:2.606	
SKOWKALE FIRST NATION			
2000 Rates By-law	Sept 21/00	5:1.92	
Exemption By-law 1998.....	Aug 11/98	3:1.76	
Exemption By-law 1999.....	July 20/99	3:2.404	
Exemption By-law 2000.....	Sept 21/00	5:1.94	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.95	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Sept 6/00	5:1.102	
Rates By-law 1998	Aug 11/98	3:1.77	
Rates By-law 1999	July 20/99	3:2.405	
SLIAMMON FIRST NATION			
1997 Annual Tax Rates By-law.....	May 29/97	2:1.252	
1998 Annual Tax Rates By-law.....	June 18/98	2:2.624	
1999 Annual Tax Rate By-law	May 31/99	3:2.408	
2000 Annual Tax Rates By-law.....	June 25/00	4:2.235	
Property Tax Expenditure By-law.....	June 20/97	2:1.254	
SODA CREEK INDIAN BAND			
1999 Rates By-law	July 30/99	4:1.41	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SODA CREEK INDIAN BAND (continued)			
Property Assessment and Taxation			
By-law No. 1998-TX01	Dec 23/97	2:2.626	
Property Tax Expenditure By-law	Sept 3/99	4:1.43	
Rates By-law 1998-TX01	June 10/98	2:2.682	
SONGHEES FIRST NATION			
1998 Rates By-Law No. 1998-02	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02	June 25/00	4:2.237	
Property Tax Expenditure By-law	Sept 21/00	5:1.103	
SONGHEES INDIAN BAND			
1997 Annual Tax Rates By-law	June 2/97	2:1.261	
SPUZZUM INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.263	
SQUAMISH INDIAN BAND			
Annual Tax Rates By-law No. 1, 1997	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000	June 4/00	4:2.239	
Property Assessment By-law,			
Amendment By-law No. 1-1998	June 9/98	3:1.80	
Property Assessment By-law,			
Amendment By-law No. 1-1999	Feb 8/00	4:2.244	

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Property Taxation By-law,			
Amendment By-law No. 1-1998.....	June 9/98	3:1.84	
ST. MARY'S INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.270	
Rates By-law 1998-T05	June 18/98	2:2.690	
Rates By-law 1999-T07	July 30/99	4:1.49	
Rates By-law 2000-YR08	June 25/00	4:2.247	
STELLAT'EN FIRST NATION			
By-law No. 1998-1 - Respecting the			
Appropriation and Expenditure of Moneys			
for Primary and Secondary Education.....	Nov 5/99	4:1.50	
TL'AZI'EN NATION			
1998 Rates By-law	July 23/98	3:1.87	
1999 Rates By-law	Nov 1/99	4:1.53	
2000 Rates By-law	Oct 20/00	5:1.111	
TSAWOUT INDIAN BAND			
Rates By-law 1997-T01	May 28/97	2:1.271	
Rates By-law 1998-TX01.....	June 9/98	2:2.691	
Rates By-law 1999-TX01.....	May 31/99	3:2.418	
Rates By-law 2000 TX-01	June 4/00	4:2.248	
TSAWWASSEN FIRST NATION			
1999 Rates By-law	May 31/99	3:2.422	

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Assessment By-law Amendment	By-law 1999	Mar 9/00	4:2.250
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants	June 2/97	2:1.274	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants	June 1/98	2:2.693	
Rates By-law 1997	June 2/97	2:1.275	
Rates By-law 1998	June 18/98	2:2.694	
Rates By-law 2000	June 4/00	4:2.295	
Taxation By-law Amendment By-law 1997	Oct 20/97	2:2.696	
Taxation By-law Amendment By-law 1999	Mar 9/00	4:2.297	
T'SLEIL WAUTUTH NATION (BURRARD INDIAN BAND)			
1999 Rates By-law	June 28/99	3:2.424	
2000 Rates By-law	June 25/00	4:2.300	
Consolidated Property Assessment and Taxation By-law 1997	Sept 30/97	2:2.698	ss.16, 21(1), 30(2) by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302) s.46 by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)

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T'SLEIL WAUTUTH NATION (BURREARD INDIAN BAND) (continued)			
Consolidated Property Assessment and Taxation By-law 1997 Amendment	By-law 1999-1	Feb 8/00	4:2.302
Consolidated Property Assessment and Taxation By-law 1997 Amendment	By-law 1999-2000	Dec 7/99	4:2.304
TZEACHTEN FIRST NATION			
2000 Rates By-law	Sept 21/00	5:1.113	5:1.113
Exemption By-law 1998	Aug 11/98	3:1.89	3:1.89
Exemption By-law 1999	July 20/99	3:2.426	3:2.426
Property Tax Expenditure By-law	Sept 21/00	5:1.115	5:1.115
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02	Sept 6/00	5:1.122	5:1.122
Rates By-law 1998	Aug 11/98	3:1.90	3:1.90
Rates By-law 1999	July 20/99	3:2.427	3:2.427
UPPER SIMILKAMEEN INDIAN BAND			
1997 Rates By-law	Aug 15/97	2:1.278	2:1.278
1998 Rates By-law	Oct 23/98	3:1.93	3:1.93
1999 Rates By-law	Dec 7/99	4:2.305	4:2.305
Property Tax Amending By-law No. 1 (1997)	Nov 7/97	2:2.752	2:2.752
Property Tax By-law	Feb 11/97	2:1.280	2:1.280

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WESTBANK FIRST NATION			
1997 Expenditure By-law Annual Budget	July 29/97	2:1.337	
1997 Tax Rate Schedule Amending By-law	May 28/97	2:1.339	
1998 Expenditure By-law Annual Budget	May 28/98	3:1.95	
1998 Tax Rate Schedule Amending By-law	May 28/98	3:1.97	
1999 Expenditure By-law Annual Budget	May 28/99	3:2.430	
1999 Tax Rate Schedule Amending By-law	May 28/99	3:2.432	
2000 Tax Rate Schedule Amending By-law	June 1/00	4:2.307	
Cougar Road Improvement			
By-law No. 99-TX-05	May 7/00	4:2.309	
Old Ferry Wharf Road Waterworks			
By-law No. 99-TX-04	Oct 17/99	4:2.312	
Property Assessment Amendment			
By-law 97-TX-05	Oct 31/97	2:2.754	
Property Taxation Amendment			
By-law 97-TX-04	Dec 19/97	2:2.757	
Property Taxation Amendment			
By-law 99-TX-01	June 23/99	3:2.434	
Taxation Expenditure Amendment			
By-law 97-TX-03	July 29/97	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01	Feb 1/98	2:1.344	
Tsinstikeptum IR#9 Capital Expenditure			
By-law No. 00-TX-02	May 7/00	4:2.315	

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Tsinstikeptum IR#10 Capital Expenditure			
By-law No. 00-TX-01.....	May 7/00	4:2.341	
WHISPERING PINES/CLINTON INDIAN BAND			
1997 Rates By-law	May 30/97	2:1.346	
1998 Rates By-law	June 18/98	2:2.760	
1999 Rates By-law	July 20/99	3:2.435	
Property Tax Expenditure By-law 1996.....	Feb 3/97	2:1.350	
MANITOBA			
MARCEL COLOMB FIRST NATION			
Band Custom Election Code	Mar 12/99	3:2.437	
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-Law No. 1, 1998....	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999....	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000....	July 11/00	4:2.384	
OCN Land Tax By-law Amendment 1998.....	June 9/98	3:1.99	
OCN Land Tax Expenditure By-law 1998.....	June 9/98	3:1.101	
NEWFOUNDLAND			
MIAWPUKEK FIRST NATION			
Telephone Companies Taxation By-law.....	Feb 9/00	4:2.386	
NORTHWEST TERRITORIES			
HAY RIVER DENE BAND RESERVE No. 1			
Business Licensing By-law	Jan 13/00	4:2.390	

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NOVA SCOTIA			
ESKASONI BAND			
Property Assessment and Taxation By-law	June 9/98	3:1.108	
MEMBERTOU BAND			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic	Feb 22/97	3:1.157	
MILLBROOK FIRST NATION			
1998 Rates By-law	Dec 8/98	3:1.182	
2000 Rates By-law	Sept 21/00	5:1.123	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	
ONTARIO			
NIPISSING FIRST NATION			
Telephone Companies Taxation By-law	Jan 7/99	3:2.459	
QUEBEC			
INNU TAKUAIKAN UASHAI MAK MANI-UTENAM			
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998	le 4 août/98	3:1.184	
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1999	le 31 mai/99	3:2.468	
Règlement administratif sur les taux de taxes foncières annuels, numéro 1, 1999	le 31 mai/99	3:2.463	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2000	le 5 dec/00	5:1.126	

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SASKATCHEWAN			
OCEAN MAN FIRST NATION			
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	
2000 Rates By-law	Dec 5/00	5:1.129	
WHITE BEAR FIRST NATIONS			
1998 Tax Rates By-law	Jan 8/99	3:2.471	
Property Assessment and Taxation			
By-law Amendment	Dec 3/98	3:1.187	
Property Tax Expenditure By-law	Sept 3/99	4:1.55	