

# First Nations Gazette



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MANAGING EDITOR

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EDITORIAL BOARD

Brent Moreau  
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Indian Taxation Advisory Board  
and  
Native Law Centre  
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Indian Taxation Advisory Board, National Office  
2nd floor, 90 Elgin Street  
Ottawa, Ontario K1A 0H4

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

**First Nations Gazette Subscription and Distribution Office**

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

Telephone: (306) 966-6189

Fax: (306) 966-6207

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

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## WAIVER NOTICE

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## EXPLANATORY NOTES

### CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Band by-laws as approved by the Minister of Indian Affairs and Northern Development since the publication date of the last issue of the *First Nations Gazette*;
- c. Westbank First Nation Tobacco Products Tax By-law 1998 By-law No. 1998-TX-01, enacted pursuant to subsection 52(1) of Part IV of the *Budget Implementation Act, 1997*, S.C. 1997, c.26;
- d. Subject Index of By-laws; and
- e. Table of By-laws setting out the current and on-going status of band by-laws published in the *First Nations Gazette*.

### ARRANGEMENT/FORMAT

1. The format of band by-laws in the *First Nations Gazette* generally follows the format of the regulations found in the *Consolidated Regulations of Canada*, 1978.
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, style and format 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 number in which it is contained, e.g. Adams Lake Rates By-law 1997-001, *F.N. Gaz.* 1998 Vol. 2, No. 1, p. 70.

#### 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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**MIKISEW CREE FIRST NATION  
FINANCIAL ADMINISTRATION BY-LAW**

[Approved by Minister on September 10, 1997]

**PREAMBLE**

A By-law to regulate the receipt, management, and expenditure of Mikisew Cree First Nation funds and establish the administrative structure of the Mikisew Cree First Nation which manages the funds;

WHEREAS the *Indian Act* provides that Council may, subject to the approval of the Minister of Indian and Northern Development, makes by-laws for the following purposes:

the appropriation and expenditure of moneys of the Mikisew Cree First Nation to defray the Mikisew Cree First Nation expenses,

the appointment of officials to conduct the business of the Council and prescribing their duties, and

with respect to any matter arising out or ancillary to the exercise of the aforementioned power;

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

NOW THEREFORE the Council of the Mikisew Cree First Nation at a duly convened meeting of the Council enacts the following by-law:

**TITLE**

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

**DEFINITIONS**

2. In this by-law:

- (a) "agencies" means any board, tribunal, commission, committee of the Mikisew Cree First Nation or any corporate body controlled by the Mikisew Cree First Nation including a society, non-profit corporation or business corporation;
- (b) "annual budget" means the forecast of planned expenditures for the forthcoming fiscal year by the Mikisew Cree First Nation;
- (c) "board" shall mean the Mikisew Cree First Nation Treasury Board established pursuant to this by-law;

- (d) “agreement” means any written contract between the Mikisew Cree First Nation and another party or parties, including the federal government, the provincial government or a third party, pursuant to which money is to be paid to the Mikisew Cree First Nation;
- (e) “council” shall mean the Chief and Council of the Mikisew Cree First Nation;
- (f) “department” means an administrative division of the Mikisew Cree First Nation Government as established from time to time by Council and includes service centers, administrative units and other internal organizational units of the Mikisew Cree First Nation administration;
- (g) “Mikisew Cree First Nation funds” means all moneys belonging to the Mikisew Cree First Nation and includes;
  - i) all revenues of Mikisew Cree First Nation including land claim funds,
  - ii) money borrowed by the Mikisew Cree First Nation,
  - iii) money received or collected on behalf of Mikisew Cree First Nation, and
  - iv) all moneys that are received or collected by the Mikisew Cree First Nation pursuant to any agreement or funding arrangement and is to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement,but does not include:
  - v) money received as resource revenues payable into the Mikisew Cree First Nation trust account by the Government of Canada,
  - vi) money received by the Mikisew Cree First Nation on behalf of an individual or corporate entity, where Council has approved an alternative arrangement for the managing of the money pursuant to Section 74, of this by-law, and
- (h) “resolution” means a decision made at a meeting of a quorum of Council.

#### APPLICATION

3. This by-law governs the receipt, management, and expenditure of Mikisew Cree First Nation funds and the administrative organization of the Mikisew Cree First Nation to manage the funds. Any other by-law or resolution enacted by Chief and Council that is inconsistent with this by-law shall be null and void to the extent of such inconsistency.

4. This by-law applies to all Mikisew Cree First Nation departments and agencies in receipt of Mikisew Cree First Nation funds.

## **TREASURY BOARD**

**5.** A Treasury Board of the Mikisew Cree First Nation is hereby established and shall continue in existence notwithstanding changes in its membership from time to time.

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

**7.** Two of the members of the Board shall be members of the Council.

**8.** The Chairman shall be elected by the Board and serve for a term of 3 years.

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

**10.** The Board shall be responsible for:

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

**11.** The Board shall prepare or cause to be prepared any amendment to the annual budget for the Mikisew Cree First Nation which shall be submitted to the Council for review and approval.

**12.** The Board shall maintain or cause to be maintained the financial records of the Mikisew Cree First Nation through the office of the Treasurer and the managers of the departments or agencies.

**13.** The Board may prescribe the form and content of the financial records and establish the accounting systems of the Mikisew Cree First Nation.

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

- a) by the Chairman if the member has missed three consecutive scheduled meetings of the Treasury Board,
- b) by a majority of Council on the recommendation of the Chairman for the members removal, or
- c) by a unanimous vote of Council.

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

**16.** To facilitate the role and responsibilities of the Chief Financial Officer a Controller shall be appointed by the Council and is responsible to the Chief Financial Officer for the following:

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

**17.** The Board shall be responsible for the hiring of the Controller subject to the ratification of the Council and dismissal of the Controller shall be in accordance with the personnel policies of the Mikisew Cree First Nation as established by Council.

#### COUNCIL'S ROLE

**18.** The Council shall appoint two Councilors and two persons from the general Mikisew Cree First Nation membership to serve as members of the Board for a period consistent with the term of office of the Band Council.

**19.** The Council shall oversee the preparation of the annual budget and shall approve the annual budget of the Mikisew Cree First Nation and any amendments thereto.

**20.** The Council shall receive and approve the annual audit of the Mikisew Cree First Nation.

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

#### DELEGATION OF AUTHORITY

**22.** On the recommendation of the Board, the Council may approve the delegation of authority to approve expenditures on behalf of the Mikisew Cree First Nation within the annual budget and consistent with the financial organization of the Mikisew Cree First Nation.

#### ANNUAL BUDGET

**23.** The Board shall prepare estimates of the revenues of the Mikisew Cree First Nation for the purpose of preparing the annual budget.

**24.** Each department manager and agency manager shall prepare the department or agency's annual budget for the operation of the department or agency and shall submit the budget prepared to the Board which shall prepare a consolidated annual budget for the Mikisew Cree First Nation.

**25.** The annual budget for the Mikisew Cree First Nation and its agencies shall be submitted by the Board to Council for consideration and approval.

**26.** The Council, subject to the provisions of the Mikisew Cree First Nation Customary Election Regulation, is solely responsible for the approval of the consolidated annual budget for the Mikisew Cree First Nation and its agencies for each fiscal year.

**27.** Council may, subject to the provisions of the Mikisew Cree First Nation Customary Election Regulation, increase allocations of funds in the budget, reduce allocations of funds, or reallocate funds to different sectors in the annual budget.

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

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

**30.** The annual budget shall be made available during regular working hours for inspection by any member of the Mikisew Cree First Nation, and copies are

to be provided to Mikisew Cree First Nation members on written request to the Controller upon payment of the cost incurred for the making of the requested copies.

#### FINANCIAL MANAGEMENT: DEPOSITS

**31.** There shall be one Consolidated Account established by the Controller at the direction of the Treasury Board into which all Mikisew Cree First Nation funds shall be deposited.

**32.** The Controller shall ensure the safekeeping of the Mikisew Cree First Nation funds received and shall forthwith deposit all Mikisew Cree First Nation funds to the credit of the Mikisew Cree First Nation Consolidated Account.

**33.** The Board may authorize the Controller to reallocate funds from the Mikisew Cree First Nation Consolidated Account to other accounts for investment purposes or program and services delivery.

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

**35.** The interest earned on the Mikisew Cree First Nation funds shall be paid to the Consolidated Account.

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

#### FINANCIAL MANAGEMENT: EXPENDITURES

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

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

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

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

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

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

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

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

#### **FINANCIAL REPORTING: INVOICING**

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

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

**45.** For all work, goods or services that are provided by or through the Mikisew Cree First Nation or any other person on behalf of the Mikisew Cree First Nation for a fee or other charge, an invoice shall be rendered for payment for the work, goods or services.

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

#### **AWARDING OF CONTRACTS**

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

**48.** All orders for work, goods or services provided to the Mikisew Cree First Nation must be recommended to Council by the department or agency manager authorized to approve the purchase of goods or services.

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

#### **TENDERS**

**50.** Capital purchases up to \$15,000 or such greater amounts as approved by

Council may be made by a department or agency manager if approved in the annual budget without going to tender.

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

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

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

**54.** Invitations to tender shall include:

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

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

**56.** All tenders are to be returned sealed and addressed to the Mikisew Cree First Nation, clearly marked "Tendered for Mikisew Cree First Nation" and the time and date of receipt is to be recorded on the unopened envelope of tender when received.

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

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

**59.** The lowest tender received shall normally be accepted unless an authorized person deems it in the best interest of the Mikisew Cree First Nation to do otherwise.

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

**61.** Upon acceptance of a tender for the performance of work, goods, or services, a contract is to be signed by both parties and shall be kept as a portion of the records of the Mikisew Cree First Nation.

**62.** In the event that an official or employee of the Mikisew Cree First Nation has a personal interest in the contract, he shall signify the interest and thereafter



refrain from taking part in the discussion or participating in the awarding of the contract.

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

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

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

### CONFLICT OF INTEREST

**66.** Any person who holds an office, including that of Chief or Councilor, or employment with the Mikisew Cree First Nation, its departments or agencies, shall not use that office or employment for personal gain to the detriment of the interests of the Mikisew Cree First Nation.

**67.** "Personal gain" shall mean financial benefit for the individual or for the members of his or her family.

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

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

**70.** If a person violates the conflict of interest provision Council will, subject to the Mikisew Cree First Nation Personnel Policy, suspend the employee or official from all privileges and benefits of office or employment for a period up to three weeks.

**71.** The Board may develop detailed conflict of interest rules which shall govern the administration of financial affairs of the Mikisew Cree First Nation which shall take effect upon approval by Council. These detailed conflict of interest rules would support those included under this by-law.

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

### AGREEMENTS

**73.** The Council may approve on behalf of the Mikisew Cree First Nation such agreements of funding arrangements with the federal and provincial governments or with any other party for the provision of funding for the Mikisew Cree First Nation, its agencies and other bodies.

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

#### FISCAL YEAR

**75.** The fiscal year of the Mikisew Cree First Nation Government shall be from April 1 of each year to March 31 in the following year.

#### AUDIT

**76.** Council shall appoint by resolution an auditor or auditors annually to audit the books and records of the Mikisew Cree First Nation.

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

**78.** The auditor or auditors shall report to Council.

**79.** The audit shall include all transactions involving the Mikisew Cree First Nation funds.

**80.** The auditor or auditors are entitled to access:

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

**81.** The audit shall be in accordance with generally accepted accounting procedures and shall include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the Mikisew Cree First Nation.

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

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

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

PUBLIC

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

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

AMENDMENTS AND REPEAL

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

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

APPROVED AND PASSED at a duly convened meeting of the Mikisew Cree First Nation Council this  [24]  day of June 1997.

[Archie Waquan]

Chief

[Margaret Vermillion]

Councillor

[Alec Courtoreille]

Councillor

[Mary Simpson]

Councillor

[Matthew Lepine]

Councillor

[Rita Marten]

Councillor

[Rose Simpson]

Councillor

**MIKISEW CREE FIRST NATION  
PROPERTY ASSESSMENT AND TAXATION BY-LAW**

[Approved by Minister on September 10, 1997]

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

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

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

#### SHORT TITLE

1. This by-law may be cited as the Mikisew Cree First Nation Property Assessment and Taxation By-law.

#### PART I

#### INTERPRETATION

2.(1) In this by-law,

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

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

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

“assessed value” means the actual value of land or improvements, or both, as determined under this by-law.

“assessment area” means lands situated within the boundaries of existing and future Mikisew Cree First Nation Indian Reserves; including but not limited to Reserves # 217, 218, 219, 220, 221, 222, 223, 224, and 225.

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

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

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

“Band” means the Mikisew Cree First Nation.

“Band Council Resolution” or “resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the councilors of the Band present at that meeting.

“Band land” means Reserve land other than land held under a C.P.

“C.P.” means a Certificate of Possession as defined under sections 20(1) and 20(2) of the *Indian Act*; and for the purposes of this by-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under sections 20(4) and 20(5) of the *Indian Act*.

“Chief” means the Chief of the Mikisew Cree First Nation as selected according to the custom of the Band.

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

“Council of the Band” or “Council” means the Chief and Councilors of the Mikisew Cree First Nation.

“fiscal year” means April 1 of any year to March 31 of the succeeding year.

“holder” means a person in lawful possession of real property in the assessment area or a person who, for the time being,

- (a) is entitled to the possession of that property; or
  - (b) is an occupant of that property; or
  - (c) has any right, title, estate or interest in property; or
  - (d) is a trustee of real property;
- in the assessment area.

“improvement” mean an addition to land and, without restricting the generality of the foregoing, includes:

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

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

“local government services” includes local improvements, capital works, utility services, and the provision of any other services normally found in organized communities.

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

- (a) opening, widening, straightening, extending, grading, levelling, diverting or paving a street;
- (b) constructing a sidewalk, footcrossing, curbing, bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;
- (c) making, deepening, enlarging, or lengthening a common sewer or water system;
- (d) making sewer or water service connections to the street line on land abutting the main;
- (e) constructing a conduit for wires or pipes along or under a street;
- (f) reconstructing, replacing or repairing any of the works mentioned or any other related works.

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

“locatee” means an Indian who is in lawful possession of land in the reserve pursuant to section 20(1)(2) of the *Indian Act* and for whose benefit the Minister has leased the land pursuant to section 58(3) of the *Indian Act*.

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

- (a) is used or designed for use as a dwelling or sleeping place, and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licenced and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days.

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

“occupant” means a person who, for the time being, is in actual occupation of real property.

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

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

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

“real property” means land and the improvements thereon and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve, and includes a highway or railway right-of-way.

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

“Registrar” means the Lands Administrator for the Band as appointed by the Chief and Council.

“Reserve” means Mikisew Cree First Nation Reserves as such reserves are defined in the *Indian Act*, section 2(1), any land held as a special reserve for the use and benefit of the Mikisew Cree First Nation pursuant to section 36 of the *Indian Act* and any future reserves or any additions to existing reserves.

“residential property” means real property used primarily for family residential purposes.

“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 the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 60.

“taxation authority” means the Chief and Council of the Mikisew Cree First Nation.

“trailer” means any structure, other than a mobile home, whether ordinarily equipped



with a wheels or not, that is constructed or manufactured to be moved from one point to another by being towed or carried.

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

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

## PART II

### ADMINISTRATION

#### *Tax Administration*

**3.(1)** The Council of the Band may appoint a person for a specified or indefinite term to administer this by-law who shall be called the “tax administrator”.

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

(3) The Council of the Band may

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

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

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

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

(e) develop, prescribe, and require the use of all forms necessary for the administration of this by-law.

## PART III

### APPLICATION OF BY-LAW

**4.** This by-law applies to all land and interests in land within the Reserve and to any lands added to the reserves in the future.

## PART IV

### LIABILITY TO TAXATION

#### *Taxable Property*

**5.(1)** Subject to section 6, all land and any interest 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, the taxation authority 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.

### *Exemption*

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

- (a) any land or interest in land of the Band or of a member of the Band;
- (b) a building used exclusively for school purposes and the land necessary as the site for the building;
- (c) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;
- (d) a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;
- (e) a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the land necessary as the site for the building;
- (f) an institutional building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building; and
- (g) a cemetery to the extent that it is actually used for burial purposes.

**7.** Notwithstanding section 6, all land and 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, that fact does not affect the liability to taxation of any other interest in the same land.

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

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

## **PART V**

### **LEVY OF TAX**

#### *Persons Subject to Taxation*

**10.(1)** Where land or an interest in land is subject to taxation, any person who

has an interest in land, and who has a right to occupy, possess or use the land, or any occupant of the land, is liable to taxation.

(2) Where more than one person is liable to taxation with respect to a parcel of land or an interest in a parcel of land, those persons are liable jointly and severally to taxation.

#### *Tax Rates*

**11.(1)** In each taxation year as soon 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 \$1,000 of assessed value of the land and improvements.

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

### PART VI

#### INFORMATION FOR ASSESSMENT ROLL

##### *Information for Assessment Roll*

**13.(1)** Every person liable for tax and every person whose name is shown on the assessment roll shall, on request, forthwith furnish to the assessor, 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; 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 may value the land on the basis of information in his or her possession.

### PART VII

#### ASSESSED VALUE

##### *Assessors*

**14.(1)** The Council of the Band may appoint one or more assessors for a specified or indefinite term.

(2) An appointment under subsection (1) may be for the purpose of valuing particular land or particular kinds of lands, including any rights to occupy, possess or use land in the reserve, as set out in the resolution.

#### *Valuation Date*

**15.** The assessor shall carry out a valuation no later than May 15 which valuation shall constitute the assessed value for tax purposes for 1997.

**16.** For all years subsequent to 1997 the date of valuation is December 31 of the year prior to which a tax is imposed.

#### *Criteria for Valuation*

**17.(1)** The assessor shall assess interests in land according to the classes of real property established by this by-law.

(2) For the purposes of assessing property pursuant to this by-law the assessor shall utilize the practices and regulations established under Alberta legislation as amended from time to time.

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

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

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

(b) the track in place of a railway corporation;

(c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;

(d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (c);

(e) the right of way for track referred to in paragraph (b).

(3) Notwithstanding subsection (1), if the Council of the Band 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 referred to in subsection (3) or the right of the

Council of the Band to terminate an interest is not a restriction within the meaning of subsection (3).

## PART VIII

### THE ASSESSMENT ROLL

**19.** No later than May 15 for the 1997 taxation year and no later than May 15 in each 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) a short description of the land;
- (c) the classification of
  - (i) the land, and
  - (ii) the improvements;
- (d) the actual value by classification of
  - (i) the land, and
  - (ii) the improvements;
- (e) the total assessed value;
- (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 land or 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 bare land on which they are located.

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

(2) A person who is the holder of a charge or an interest in land or a right to use, occupy or possess 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 adoption by resolution of the Council of the Band.

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

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

(2) The notice of assessment shall be in the form set out in Schedule II and shall contain the information set out in the assessment roll in respect of that parcel and shall contain a statement as to the right of appeal.

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

## PART IX

### ALTERATIONS AND ADDITIONS

#### *Amendment of Assessment Roll*

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

- (a) taxable land or an interest in land is not entered in the assessment roll;
- (b) the value of land or 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 any clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation;

the tax assessor shall amend the assessment roll to effect the necessary changes but subject to section 28, no amendments shall be made after December 31 of the current taxation year.

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

#### *Notice of Amended Assessment*

**27.** Where the assessment roll is amended, the assessor shall, as soon as

practical after adoption of the amended assessment roll by resolution of the band council, mail a notice in the form set out in Schedule II in respect of the amended assessment to each person affected.

*Under Assessment*

**28.** Where there has been an under-assessment resulting from

- (a) a person's failure to disclose information required under this By-law with respect to land or an interest in land; or
- (b) a person's concealment of information required under this by-law with respect to land or an interest in land, that results in an incorrect levy of taxes;

the assessor shall issue an amended assessment notice, in the form set out in Schedule II, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll persisted.

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

PART X

APPEALS

*Establishment of Assessment Review Committee*

**32.(1)** The Chief and Council shall by Band Council Resolution establish an Assessment Review Committee which shall consist of:

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

(2) 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 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 years unless the member resigns or is otherwise removed from office in accordance with 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 \$150.00 per day for time spent on activities related to the Assessment Review Committee.

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

- (a) is convicted of an offense under the *Criminal Code*;
- (b) fails to attend (3) three consecutive appeal hearings; or
- (c) fails to perform any of his or her duties under this by-law in good faith and in accordance with the terms of this by-law.

**33.(1)** A person whose name appears in the assessment roll, may, within 30 days of the date of mailing of an assessment notice, appeal to the Assessment Review Committee in respect of the following matters:

- (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 III to the office of the assessor within 30 days of the mailing of the assessment notice.

#### *Contents of Appeal*

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



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

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

*Duties of Committee*

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

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council upon assessments, classes of assessments and assessment rolls which the Committee deems necessary;
- (c) select a Chairman of the Board who shall supervise and direct the work of the Board;
- (d) give all appellants at least 10 days notice of the time and place for the hearing of appeals;
- (e) have the custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its own proceedings in order to fairly and adequately determine any appeal, including the power to require the attendance of any person to give evidence at the hearing of the appeal; and
- (g) where an appeal relates to real property of which a person other than the appellant is the holder, give each such person not less than ten days notice of the time, date and place fixed for the hearing by the Assessment Review Committee of the appeal, and the notice shall specify the nature of the appeal.

(2) In performing its duties under this by-law the Assessment Review Committee shall:

- (a) ensure that the assessments and assessment rolls are equitable and that they represent fairly the assessment values provided for in this by-law;
  - (b) act impartially, fairly and reasonably, to the best of their skill and ability.
- (3) The Chairman of the Assessment Review Committee shall:
- (a) supervise and direct the work of the Assessment Review Committee, and
  - (b) preside at sittings of the Assessment Review Committee.

(4) There shall be a Secretary of the Assessment Review Committee, who shall be appointed by the Chief and Council.

(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) obey the directions given to him by the Chairman or the Committee relating to his office.

### *Parties*

**35.(1)** The assessor shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor ten days written notice of any appeal and reasonable opportunity to be heard at any appeal proceedings.

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

### *Quorum and Vacancy*

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

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

(3) All questions respecting the revision of an assessment roll and the deciding of any appeals with respect thereto shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.

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

### *Conflict of Interest*

**37.** 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.

*Date of sittings*

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

- (a) be commenced no later than 14 days after the final date for submission of the Notice of Appeal referred to in section 33; and
- (b) be completed within 90 days of their commencement as set out in subsection 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 IV.

*Witnesses and documents*

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

(2)(a) 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;

(b) The Notice shall be signed by the Chairman of the Committee who issues it and shall be served on the witness by the party at least 7 days before the appeal.

(c) The Notice shall be in the form attached as Schedule V.

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

*Hearing of Appeals*

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

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

(3) An Assessment Review Committee may, after hearing an appeal, postpone consideration thereof to some future time and the appellant shall, if required by the Committee, produce all relevant books, papers and documents and answer all proper questions and give all necessary information affecting the property or matter under consideration.

(4) An Assessment Review Committee may order that the costs of a proceeding before the Committee shall be paid by or apportioned between the persons affected by the appeal in the manner it thinks fit, provided however that such costs shall not exceed 10% of the amount of the taxes payable concerning the real property 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 property should be different from the value determined by the assessor.

#### *Reference to Band Council*

41.(1) Within 7 days from the completion of hearing all appeals, except those Band Council has adjourned under subsection 41(2), the Assessment Review Committee shall submit to Band Council its decisions on each appeal, including the vote of each member of the Committee, either in favour or against the allowing of the appeal.

(2) Notwithstanding section 38(1), the Assessment Review Committee may, with the consent of all parties to an appeal, 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 15 days from the receipt of the decision of the Assessment Review Committee, Chief and Council shall instruct the assessor to prepare a final assessment roll including any amendments resulting from the decision in subsection (1).

#### *Notice of decision*

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

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

#### *Amendment of Roll*

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

(7) Amendments made to the assessment roll pursuant to subsection (3) shall be dated and initialled by the assessor.

(8) Forthwith upon the receipt of an amended assessment roll under subsection (6), the Chairman shall:

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

## PART XI

### TAX NOTICE

#### *Tax Notice*

**42.**(1) Where the 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 VI, in respect of each parcel of land or 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 VI 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, subsequent to payment of taxes, it is shown that a property recorded on the taxation roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the tax administrator shall, at the direction of the Council, remit or refund to the person liable for the unpaid taxes the amount of taxes shown to have been imposed in excess of liability.

(2) Where taxes imposed under this by-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, in the discretion of the council, be refunded in whole or in part by being applied as a credit on account of the taxes due and accruing due.

## PART XII

### DUE DATE AND INTEREST

#### *When Taxes Payable*

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

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

(3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this by-law, such person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal under section 33. The proceedings shall be initiated within 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 Surrendered and Designated Lands Register, kept pursuant to section 55 of the *Indian Act* and the Reserve Land Register, kept pursuant to section 21 of the *Indian Act*, may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

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

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

#### *Interest*

**49.** If all or any portion of taxes remain unpaid after July 15 of the year they are first levied, the unpaid portion shall accrue interest at 3% (three 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 on account of current taxes.

## PART XIII

### PERIODIC PAYMENTS

#### *Payment of Percentage*

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

#### *Payment on Account*

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

## PART XIV

### RECEIPTS AND CERTIFICATES

#### *Receipt*

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

#### *Certificate*

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

## PART XV

### APPLICATION OF REVENUES

#### *Application of Revenues*

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

(2) Moneys raised shall include

- (a) taxes;
- (b) grants-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.

*Authorized Expenditure*

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

- (a) refunds of overpayment and interest;
- (b) all expenses of preparation and administration of this by-law;
- (c) the remuneration of an 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

*Costs of Enforcement*

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

*Liability for Taxes*

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

(2) Any tax, or 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 an assessment roll that refers to the property taxes which are payable. Such certification shall be in the form provided in Schedule VIII, and is prima facie proof of the debt.

SPECIAL LIEN AND PRIORITY OF CLAIM

*Taxes are a Special Lien*

**59.(1)** Taxes due and payable are a special lien and encumbrance on the interest of the user, possessor or occupier of the land, as well as on improvements located on the land.

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



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

(4) The tax administrator may register a certificate issued under section 58(2) in either register on or after January 2 following the taxation 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, from the time of its registration.

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

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

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

##### *List of Unpaid Taxes*

**60.(1)** Except for tax proceedings which have been postponed pursuant to section 60.1(1), on or after January 2 following the year for which taxes are imposed, the tax administrator shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer.

##### *Demand for Payment and Notice of Enforcement Proceedings*

(2) Within thirty days of the list pursuant to section 60(1), the tax administrator shall mail, in the form set out in Schedule IX, a Demand for Payment and Notice of Enforcement Proceedings to all persons whose names are on the list, and to any locatee, tenants, agents or employees of such person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

##### *Demand for Payment and Notice of Enforcement Proceedings*

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

##### *Commencement of Enforcement Proceedings*

(4) Upon the expiration of the 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 the Council to commence

enforcement proceedings against the tax debtors. The Council may direct the tax administrator to commence enforcement proceedings.

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

*Postponement, Reduction and Remission of Taxes*

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

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

**DISTRESS: SEIZURE OF GOODS**

*Distress*

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

*Notice of Distress*

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

*Seizure of Property*

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the tax administrator shall effect a seizure by distress of such property, and post a notice of the property which is seized pursuant to this section on the land. The seized property shall then be in the possession of the Band, as represented by the 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 property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the Council.

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

### *Sale of Goods Seized by Distress*

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

(2) If the outstanding taxes have not been paid in full 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 XI to this by-law shall be published in at least one newspaper of general local circulation for 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 owner of the property seized. In the event that the tax administrator is uncertain as to the person entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

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

## **SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST**

### *Sale of Improvements or Proprietary Interest*

**63.(1)** With the authorization of the Council, if the taxes or any part thereof remain unpaid after expiration of the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60, or upon the expiration of the period specified by the Council pursuant to section 60.1(1), proceedings by way of sale of improvements or proprietary interests, may be taken by the tax administrator. The tax administrator shall serve the tax debtor and locatee, where applicable, a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form of Schedule XII to this by-law.

*By Public Auction*

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

*Publication of Auction*

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

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

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

*Upset Price*

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

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

*Redemption Period*

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

(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 XIII 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 the Reserve, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor, including all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor. In the event that the tax administrator is uncertain as to the person 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 property, including all costs and charges arising from the sale and disposition, shall be extinguished.

(13) If pursuant to subsections (7) and (8) the Band has become the owner of the improvements and interest in the Reserve, the tax administrator may sell such within 90 days for not less than the upset price set pursuant to subsection (6).

## CANCELLATION OF PROPRIETARY INTEREST HELD BY TAXPAYER

### *Notice of Cancellation*

**64.(1)** With the authorization of the Council, if the taxes or any part thereof remain unpaid after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 has expired, or upon the expiration of the period specified by the Council pursuant to section 60.1(1), proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the tax administrator. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in the reserve in the form of Schedule XIV.

(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 months after the specified period

if enforcement proceedings are postponed under subsection 60.1(1), Council may direct the tax administrator to cancel the lease, licence or permit to occupy the interest in land. The tax administrator shall certify the cancellation in the form provided in Schedule XV 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

### *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 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 the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.

### *Notice of Forfeiture*

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

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

### *Contents of Notice of Forfeiture*

(4) The Notice of Forfeiture shall state:

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

(b) the amount of all taxes, costs and fees that are due and payable to the date of the notice,

(c) the date on which the interest in the reserve held by the tax debtor will forfeit,

(d) the right to prevent forfeiture by payment under this section, and

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

(5) The Notice of Forfeiture shall be 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, the payment of those taxes does not prevent forfeiture unless the payment:

- (a) includes all taxes then due and payable, and
- (b) is made before forfeiture occurs under this section.

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

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

#### ABSCONDING TAXPAYER

##### *Collection Proceedings*

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

#### DISCONTINUANCE OF SERVICES

##### *Discontinuance of Services*

**67.** With the authorization of the Council, if the taxes or any part thereof remain unpaid after the 30 day provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 has expired, or upon the expiration of the period specified by Council pursuant to section 60.1(1), any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the lands or interests located on the reserve which have been assessed pursuant to this by-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule XVIII to this by-law shall be delivered upon the tax debtor and to the locatee where appropriate 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days when the tax debtor or the locatee may appear before the Band Council to show cause as to why the services should not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will discontinue such services.

## PART XVII

## SERVICE AND LOCAL IMPROVEMENT CHARGES

*Establishment of Service and Local Improvement Charges*

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

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

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

- (a) a uniform rate, or
- (b) rates for each class of property based on
  - (i) the number of lineal feet along the fronting or abutting lands;
  - (ii) the area determined by the fronting or abutting lands;
  - (iii) the number of dwelling-units or commercial or industrial occupancies on the lands served; or
  - (iv) the estimated or actual use or consumption of the service by occupants of the lands served.
- (v) If some areas of land in respect of which a local improvement charge



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

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

(5) Notwithstanding section 6 of this by-law, land or interests in land not subject to tax are subject to charges levied under this Part.

#### *Notice of Charges*

**69.** Before imposing a charge, the Council of the Band shall give notice by

(a) publishing the notice at least 15 days prior to the meeting referred to in section 70 in 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 XIX, 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 subsection (1) (c) if the address in the current assessment roll is used.

(3) The notice shall state

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

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

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

(d) that the Council of the Band shall hold a public meeting to consider written and oral representations.

#### *Hearing of Representation*

**70.** (1) On the date and at the time and place set out in the notice referred to in section 71, the Council of the Band shall sit and receive and hear representations.

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

(3) Where the Council of the Band 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 10% (10 per cent), in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the by-law that imposes the charge.

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

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

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

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

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

## PART XVIII

### GENERAL AND MISCELLANEOUS

#### *Interpretation*

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

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

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

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

#### *Limitation Period*

**76.** No action or proceeding for the return of money paid to the Band, whether

under protest or otherwise, on account of a demand, whether valid or invalid, made for tax or any amount under this by-law shall be commenced after the expiration of 6 months from the making of the payment but the payment shall be deemed to have been voluntarily made.

*Extension of Time*

**77.** The Chief and Council may, by Band Council Resolution, extend for a maximum of 30 days the time which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.

*Delivery of Notice*

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

*By-law Remedial*

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

*Headnotes, Marginal Notes, etc.*

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

*Coming into Force*

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

ENACTMENT

This By-law is hereby enacted by the Council of the Mikisew Cree First Nation at a duly convened meeting held on the [24] day of June, 1997.

[Archie Waquan]  
Chief

[Margaret Vermillion]  
Councillor  
[Alec Courtoreille]  
Councillor

[Matthew Lepine]  
Councillor  
[Rita Marten]  
Councillor  
[M. Simpson]  
Councillor

## GUIDE FORMAT

## SCHEDULE I

(section 13)

## REQUEST FOR INFORMATION

To:

Address:

Re: (Property Description)

PURSUANT TO section 13 of the Mikisew Cree First Nation Property Assessment and Taxation By-law, and pursuant to the authority vested in me by Band Council Resolution made the    day of    , 19 \_\_ I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

Assessor

GUIDE FORMAT  
SCHEDULE II  
(sections 24(2), 27, 28)

NOTICE OF ASSESSMENT

To:

Address:

Re: (description of property or taxable interest)

TAKE NOTICE that the assessment roll has been adopted by Band Council Resolution dated the       day of       , 19 \_\_\_\_ and that in respect of the above-noted parcel of land or interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the Mikisew Cree First Nation Property Assessment and Taxation By-law:

Name(s)

Address(es)

The assessed value of the (classification) land

The assessed value of the (classification) improvements

The assessed value of exempt land

The assessed value of exempt improvements

Total assessed value

Total net taxable value

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

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

Tax Assessor

GUIDE FORMAT  
SCHEDULE III  
(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT TO the provisions of the Mikisew Cree First Nation Property Assessment and Taxation By-law, I hereby appeal the assessment of the following property:

(Description of the Property)

On the following grounds:

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

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

PRINTED NAME OF APPELLANT

APPELLANT'S SIGNATURE

Address to which all notices to  
appellant are to be sent.

TO: Assessment Review Committee

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

GUIDE FORMAT

SCHEDULE IV

(section 38(3))

NOTICE OF HEARING

To:

Address:

Re: (Description of Property)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from a decision of the assessment dated the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ relating to the above-noted property which hearing shall be held at the hour of (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

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

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

Chairman  
Assessment Appeal Committee

GUIDE FORMAT  
SCHEDULE V  
(section 39)

REQUEST FOR ATTENDANCE

WHEREAS an appeal has been filed with respect to the assessment of property described as \_\_\_\_\_ (description of property), and whereas it has been made to appear that you may have information to assist the Assessment Review Committee.

THIS IS THEREFORE to request you to attend before the Assessment Review Committee at (location) on the \_\_\_\_\_ day of \_\_\_\_\_ (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 \_\_\_\_\_, 19 \_\_.

Chairman  
Assessment Appeal Committee



GUIDE FORMAT

SCHEDULE VI

(section 42)

TAX NOTICE

To:

Address:

Re:(Description of land or interest in land)

PURSUANT TO the provisions of the Mikisew Cree First Nation Property Assessment and Taxation By-law, taxes in the amount of \_\_\_\_\_ are hereby levied with respect to the above-noted parcel of land or interest therein, and take notice that said taxes are due and payable forthwith, by cheque payable to the Mikisew Cree First Nation which may be remitted to \_\_\_\_\_ .

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

Assessed value \$

Taxes (current year) Arrears \$

Interest \$

Total Payable \$

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

Tax Administrator

GUIDE FORMAT  
SCHEDULE VII  
(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, inventorying, 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, inventorying, 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

GUIDE FORMAT  
SCHEDULE VIII  
(subsection 58(2))

CERTIFICATION OF DEBT  
OWING BY THE TAXPAYER

PURSUANT TO THE MIKISEW CREE FIRST NATION PROPERTY TAX  
BY-LAW

I., \_\_\_\_\_, Tax Administrator of the Mikisew Cree First Nation, certify that \$ \_\_\_\_\_ is the amount of the outstanding taxes which is due and owing by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (Description of Property/Interest in the Reserve).

ATTACHED HERETO is a copy of that part of the assessment roll of the Mikisew Cree First Nation that refers to the property taxes which are due and payable by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (Description of interest on Reserve).

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

Tax Administrator

GUIDE FORMAT  
SCHEDULE IX  
(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

To:

Address:

Re: (Description of property)

The payment date of June 30, 19 , prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Mikisew Cree First Nation HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes:

Interest:

Other costs:

TOTAL OUTSTANDING TAX DEBT:

TAKE NOTICE THAT the failure to pay in full the above-mentioned tax debt within 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 Mikisew Cree First Nation Property Assessment and Taxation By-law contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including personal property located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Tax Administrator are set out in the Mikisew Cree First Nation Property Assessment and Taxation By-law. A copy of the By-law is available for your review from the Tax Administrator upon request.

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

Tax Administrator

GUIDE FORMAT  
SCHEDULE X  
(sections 61 and 62)  
NOTICE OF DISTRESS

To:

Address

Re: (Description of Property)

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

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

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the 7 (seven) 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 Mikisew Cree First Nation Property Assessment and Taxation By-law, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

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

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

Tax Administrator

GUIDE FORMAT  
SCHEDULE XI  
(section 62)

A NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Mikisew Cree First Nation will occur on \_\_\_\_\_, 19\_\_ at \_\_\_\_ o'clock at (Location) on the \_\_\_\_\_ Reserve.

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

GENERAL DESCRIPTION OF THE GOODS

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

Tax Administrator

GUIDE FORMAT  
SCHEDULE XII  
(subsections 63(1) and 63(4))

NOTICE OF SALE OF IMPROVEMENTS AND  
DISPOSITION OF INTEREST IN THE RESERVE

TO:

ADDRESS:

RE:(Description of Property)

(Interest on Reserve)

(Description of Improvements)

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

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

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

Tax Administrator

GUIDE FORMAT  
SCHEDULE XIII  
(subsection 63)

CERTIFICATION OF SALE AND  
DISPOSITION OF INTEREST ON RESERVE

RE: (Description of Interest on Reserve)

(Description of Improvements)

I, \_\_\_\_\_, Tax Administrator of the Mikisew Cree First Nation, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction or Tender pursuant to sections 63(5) and 63(6) for Public Tender) and 63(10) of the Mikisew Cree First Nation Property Assessment and Taxation By-law. The following person shall, pursuant to section 63(11) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

NAME AND ADDRESS OF PURCHASER AT SALE

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

Tax Administrator



GUIDE FORMAT  
SCHEDULE XIV  
(section 64(1))

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

To:

Address:

Re: (Description of Property)

(Interest on Reserve)

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

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

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

Tax Administrator

GUIDE FORMAT  
SCHEDULE XV  
(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN THE RESERVE

RE: (Description of Property)  
(Interest on Reserve)

I, \_\_\_\_\_, Tax Administrator for the Mikisew Cree First Nation, hereby certify that the above mentioned interest on the Mikisew Cree First Nation Reserve has been cancelled or terminated pursuant to section 64(3) of the Mikisew Cree First Nation Property Assessment and Taxation By-law as a result of the failure of \_\_\_\_\_ to pay the outstanding tax debt which was due and payable.

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

Tax Administrator

GUIDE FORMAT  
SCHEDULE XVI  
(section 65(2))

NOTICE OF FORFEITURE

TO:

ADDRESS: (Description of Property)

RE: (Interest in the Reserve)

TAKE NOTICE THAT taxes imposed by the Mikisew Cree First Nation's Property Assessment and Taxation By-law for the above-noted property in the year(s)\_\_\_\_\_,\_\_\_\_\_, 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 Mikisew Cree First Nation. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

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

- (i) includes all taxes then due and payable, and
- (ii) is made before forfeiture occurs under this section.

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

Tax Administrator

GUIDE FORMAT  
SCHEDULE XVII  
(Subsection 65(7))

CERTIFICATION OF FORFEITURE

(Description of Property)

(Interest on Reserve) ,

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

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

Tax Administrator

GUIDE FORMAT  
SCHEDULE XVIII  
(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

TO:

ADDRESS:

RE: (Description of Property)

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

LIST SERVICES TO BE DISCONTINUED

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ o'clock, at \_\_\_\_\_ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

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

Tax Administrator

GUIDE FORMAT  
SCHEDULE XIX  
(paragraph 69(1)(c))

NOTICE OF HEARING

TO:

ADDRESS:

RE:

(Specify proposed service or local improvement charge)

TAKE NOTICE that the Council of the Band shall hold a public meeting at \_\_\_\_\_ (give location) on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_, 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 the Council of the Band any written submissions which will be considered at the said meeting.

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

Chief and Council  
Mikisew Cree First Nation

**MIKISEW CREE FIRST NATION  
PROPERTY ASSESSMENT AND TAXATION  
AMENDING BY-LAW NO. 8 1997**

[Approved by Minister on September 10, 1997]

WHEREAS the Mikisew Cree First Nation Property Assessment and Taxation By-law was submitted for approval, pursuant to s. 83 of the *Indian Act*, on June 24, 1997;

AND WHEREAS certain standard dates contained in the Mikisew Cree First Nation Property Assessment and Taxation By-law are now past;

AND WHEREAS it is necessary to make amendments to the dates contained in the Mikisew Cree First Nation Property Assessment and Taxation By-law;

NOW BE IT HEREBY RESOLVED that the Mikisew Cree First Nation enacts the following by-law pursuant to s. 83 of the *Indian Act*.

1. This by-law may be cited for all purposes as the Mikisew Cree First Nation Property Assessment and Taxation Amending 1997 Transition Year By-law.

2. Section 12 of the Mikisew Cree First Nation Property Assessment and Taxation By-law is amended by deleting it and substituting the following:

12(1) Taxes levied in a taxation notice mailed under section 24 are due and payable on November 15 for the purposes of 1997.

(2) For all years subsequent to 1997 taxes levied in a taxation notice mailed under section 24 are due and payable on July 15 of the all year in which they are levied.

3. Section 15 of the Mikisew Cree First Nation Property Assessment and Taxation By-law is amended by deleting it and substituting the following:

The assessor shall carry out a valuation no later than October 15 which valuation shall constitute the assessed values for tax purposes for 1997.

4. Section 19 of the Mikisew Cree First Nation Property Assessment and Taxation By-law is amended by deleting it and substituting the following:

No later than October 15 for the 1997 taxation year and no later than May 15 in each 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) a short description of the land;

- (c) the classification of
  - (i) the land, and
  - (ii) the improvements;
- (d) the actual value by classification of
  - (i) the land, and
  - (ii) the improvements;
- (e) the total assessed value;
- (f) the total assessed value of exemptions from taxation, where applicable;
- (g) the total net taxable value; and
- (h) any other necessary information.

**5.** Section 24(1) of the Mikisew Cree First Nation Property Assessment and Taxation By-law is amended by deleting it and substituting the following:

The tax assessor shall on or before October 15 for the 1997 taxation year and on or before May 15 of each year thereafter, mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

**6.** Section 46(1) of the Mikisew Cree First Nation Property Assessment and Taxation By-law is amended by deleting it and substituting the following:

Subject to sections 47 and 48 taxes levied in a tax notice mailed under section 42 are due and payable as of November 15 for the 1997 taxation year and as of July 15 of the year in which they are first levied in each year thereafter, at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

**7.** Section 49 of the Mikisew Cree First Nation Property Assessment and Taxation By-law is amended by adding the following:

If all or any portion of taxes remain unpaid after November 15, 1997 for the 1997 taxation year and after July 15 of the year they are first levied thereafter, the unpaid portion shall accrue interest at 3% (three per cent) above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Mikisew Cree First Nation held at the Mikisew Cree First Nation Administration Office, this 25 day of August, 1997.



A Quorum of Council consists of Mikisew Cree First Nation Councilors.

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[Mary Simpson]

Councilor

\_\_\_\_\_  
[Margaret Vermillion]

Councilor

\_\_\_\_\_  
[Rita Marten]

Councilor

\_\_\_\_\_  
[Matthew Lepine]

Councilor

\_\_\_\_\_  
Councilor

\_\_\_\_\_  
Councilor

**[MIKISEW CREE FIRST NATION INDIAN BAND  
RATES BY-LAW NO. 1997-9]**

[Approved by Minister on October 20, 1997]

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 Mikisew Cree First Nation, (also known as the Mikisew Cree Band) enacted the Mikisew Cree First Nation Property Assessment and Taxation By-law on, June 24, 1997;

AND WHEREAS the Council of the Mikisew Cree First Nation, enacted the Mikisew Cree First Nation Property Assessment and Taxation Amending By-law on, August 25, 1997;

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

**SHORT TITLE**

1. This by-law may be cited for all purposes as the Mikisew Cree First Nation Rates By-law.

**PART I**

**INTERPRETATION**

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

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

“Assessment area” means lands situated within the boundaries of existing and future Mikisew Cree First Nation Indian Reserves; including but not limited to Reserves # 217, 218, 219, 220, 221, 222, 223, 224, and 225) as determined under the Assessment By-law;

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

“Band” means the Mikisew Cree First Nation which is a band as defined in the Act;

“Band Council Resolution” means a motion, as recorded in the minutes of the or

“resolution” meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the councilors of the Band present at that meeting;

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

“taxation authority” means the Chief and Council of the Mikisew Cree First Nation;

“variable taxation rate system” means a system under which individual taxation rates are determined and levied for each class of land, interest in land and improvement;

### BY-LAW NOT PREJUDICIAL TO ABORIGINAL RIGHTS

3. For greater certainty, nothing in this by-law, its administration or the exercise of any powers thereunder shall be construed so as to abrogate or derogate from any existing aboriginal or treaty rights of the members of the Mikisew Cree First Nation, or interpreted as having any adverse impact on the aboriginal rights, titles or interests of the First Nation or any member of the First Nation.

## PART 2

### DETERMINATION OF ANNUAL RATES

4.(1) On or before October 15 of the 1997 taxation year, the Mikisew Cree First Nation Taxation Authority shall apply a 1.45% flat rate to each class of land, interest in land and improvement within the assessment area that is subject to taxation under the Property Assessment and Taxation By-law.

4.(2) The Mikisew Cree First Nation Taxation Authority shall express the taxation rates imposed under section 4.(1) as a percentage of the assessed value of the land, interest in land or improvement as determined by the assessor in accordance with the provisions of the Mikisew Cree First Nation Property Assessment and Taxation By-law.

4.(3) Subject to section 4.(4), the Mikisew Cree First Nation Taxation Authority may:

(a) vary taxation rates for each class of land, interest in land and improvement, from taxation year to taxation year;

(b) divide the assessment area into regions, and vary the taxation rate from region to region for each class of land, interest in land and improvement within each region; and

(c) vary the taxation rate for taxes levied under the Taxation By-law for general purposes or any other purpose which may be determined by the Mikisew Cree First Nation Taxation Authority.

4.(4) At no time shall the taxation rates adopted by the Mikisew Cree First Nation Taxation Authority for a taxation year under section 4.1 exceed by five percent (5%) the taxation rates established in the same year by a comparable jurisdiction, in respect of comparable classes of land, interests in land and improvements or in respect of general purposes, or any other purpose.

4.(5) Forthwith upon adopting rates of taxation for a taxation year under section 4.1, the Mikisew Cree First Nation Taxation Authority shall submit to the Indian Taxation Advisory Board a copy of the First Nation Resolution adopting such taxation rates.

#### UTILITY AND LOCAL GOVERNMENT SERVICE CHARGES

5.(1) Where utility services of local government services are provided for by the Mikisew Cree First Nation Taxation Authority, on or before October 15 of the 1997 taxation year, the Mikisew Cree First Nation Taxation Authority shall establish fee schedules setting the amounts which may be charged to interest holders or occupiers of land, interests in land and improvements within the assessment area for utility services and local government services.

5.(2) Where utility services of local government services, or both are contracted for by the Mikisew Cree First Nation Taxation Authority, shall charge each interest holder or occupier of land, or interest in land and improvement within the assessment area a proportionate share of the actual cost incurred by the Mikisew Cree First Nation Taxation Authority in providing such utility service or local government service.

#### CALCULATION OF TAXES PAYABLE

6.(1) The tax administrator shall calculate the taxes payable for each parcel of land, interest in land or improvement within the assessment area that is subject to taxation under the Mikisew Cree First Nation Property Assessment and Taxation By-law by applying the taxation rates adopted by the Mikisew Cree First Nation Taxation Authority for a taxation year under section 4.1 to the assessed value of such parcel of land, interest in land or improvement determined by the assessor and entered in the assessment roll under the Assessment By-law.

#### GENERAL PROVISIONS

7.(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.

7.(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.

7.(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.

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

#### COMING INTO FORCE

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

#### EXTENSION OF TIME

9. The Chief and Council may, by a 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.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Mikisew Cree First Nation held at the Mikisew Cree First Nation Administration Office, this 9th day of October , 1997.

A Quorum of Council consists of Mikisew Cree First Nation Councilors.

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[Margaret Vermillion]

Councilor

\_\_\_\_\_  
[Mary Simpson]

Councilor

\_\_\_\_\_  
[Matthew Lepine]

Councilor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
[Rose Simpson]

Councilor

\_\_\_\_\_  
Councillor

## ADAMS LAKE INDIAN BAND

### RATES BY-LAW 1997-001

[Approved by Minister on May 23, 1997]

The Council of the Adams Lake Indian Band, of the Central District in the Province of British Columbia, at Chase, B.C., on the 6th day of May, 1997 do hereby resolve, approve and pass:

#### SCHEDULE "A"

#### Prescribed Tax Rates

#### For the Year 1997

Class of Property	Tax Rate	Tax Rate
	I.R. # 1,2,3,4,5	I.R. # 6, 7 *Special Area
1. Residents	10.16	11.64
2. Utilities	60.04	45.87
3. Unmanaged Forest Lands	39.26	11.88
4. Major Industry	35.47	48.32
5. Light Industry	29.12	33.18
6. Business/Other	21.88	25.30
7. Managed Forest Lands	26.21	6.01
8. Recreation Property	14.45	12.74
9. Farm	14.01	17.20

\*Special Area includes 11 properties on Switsemalph I.R. #7, which receives local services for wharf, sewage and water frontage from the District of Salmon Arm. These rates are applicable to only the following roll numbers:

20-89-001-05053.000	20-89-001-05059.105	20-89-001-05059.116	20-89-110-05059.200
20-89-001-05057.000	20-89-001-05059.110	20-89-001-05059.120	20-89-110-05059.300
20-89-001-05057.010	20-89-001-05059.115	20-89-001-05059.125	

BE IT KNOWN that this by-law, entitled "the Rates By-law", which forms SCHEDULE 'A' of the Taxation By-law, passed by the Chief and Council and approved by the Minister on May 8, 1996, that being a by-law to establish by-law a system on the reserve lands of the Adams Lake Indian Band, for the fair and equitable taxation for local purposes of land, or interests in land, including reserves, is hereby enacted as by-law 1997-001, by the Chief and Council of the Adams Lake Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Adams Lake Indian Band, held at the Adams Lake Indian Band Administration Office, Chase, British Columbia, this 6th day of May, 1997

A Quorum consists of four (4) .

[Ronnie Jules]

Chief Ronnie Jules

[Diane Jules]

Councillor Diane Jules

Councillor Colleen Foard

[Joyce Pooley]

Councillor Joyce Pooley

[Leona Hammerton]

Councillor Leona Hammerton

[Kenneth Dennis]

Councillor Kenneth Dennis

**ASHCROFT INDIAN BAND**  
**1996 PROPERTY RATES BY-LAW**

[Approved by Minister on January 15, 1997]

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

AND WHEREAS it is necessary to adopt a further by-law for the purposes of implementing the Ashcroft Indian Band's taxation system.

BE IT HEREBY RESOLVED that the Chief and Council of the Ashcroft Indian Band enacts the following By-law pursuant to the *Indian Act*, and in particular Section 83(1) (a), (a.1), and (g) of the *Indian Act*.

**SHORT TITLE**

This by-law may be cited as the 1996 Property Rates By-law.

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

APPROVED BY CHIEF AND COUNCIL at a duly convened meeting of the Council of the Ashcroft Indian Band held at the Ashcroft Indian Band Administration Office, Ashcroft, British Columbia this 2nd day of August, 1996.

Moved by: [George Kirkpatrick] Seconded by: [Cliff Kirkpatrick]

A Quorum of Band Council consists of 2 Councillors

[George Kirkpatrick]

Chief

[Cliff Kirkpatrick]

Councillor

Councillor

Councillor

Councillor



## SCHEDULE “A”

Class of Property	Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property
	Tax Rate
1 - Residential	18.46
2 - Utilities	43.76
3 - Unmanaged Forest Land	42.08
4 - Major Industry	41.63
5 - Light Industry	50.03
6 - Business and Other	34.03
7 - Managed Forest Land	34.61
8 - Recreational/Non Profit Organization	13.40
9 - Farm	16.13

**BONAPARTE INDIAN BAND**  
**ANNUAL TAX RATES BY-LAW NO. 5 (1997)**

[Approved by Minister on July 29, 1997]

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

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

- 1. Schedule “A: annexed hereto is hereby declared an integral part of this by-law.
- 2. The classes of property for the purposes of this by-law are established hereby as set out in the Prescribed Classes of Property Regulation, BC Regulation 438/81, made pursuant to the *Assessment Act* (BC), and in force for 1997.
- 3. Taxes shall be levied by applying the rate of tax against each \$1,000.00 of assessed value found in the assessment roll produced in accordance with the provisions of the Bonaparte Property Tax By-law.
- 4. For the purpose of section 11 of the Bonaparte Property Tax By-law there are hereby established, imposed and levied for the taxation year 1997 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule “A” beside the property class set out in column 2 of Schedule “A”.
- 5. This by-law shall come into force and effective immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Bonaparte Indian Band held at Bonaparte Band Hall, Bonaparte I.R. #3, P.O. Box 669, Cache Creek, B.C., V0K 1H0, this 23rd day of June 1997.

A Quorum of Band Council consists of 4 Councillors.

<div>[Terry Porter]</div> <div>Chief Terry Porter</div>	<div>[Gerald Etienne Sr.]</div> <div>Councillor</div>	<div>[Art Antoine]</div> <div>Councillor</div>
<div>[Howard Antoine]</div> <div>Councillor</div>	<div>[Della Susan Perry]</div> <div>Councillor</div>	<div></div> <div>Councillor</div>
<div>[Tom Basil]</div> <div>Councillor</div>		

<p>SCHEDULE "A"</p> <p>1997</p>		
Column 1	Column 2	Column 3
Named Reserve	Property Classes	Tax Rate for the Taxation Year (per 1,000 of assessed value)
Upper Hat Creek I.R. #1	1. Residential	10.4697
Lower Hat Creek I.R. #2	2. Utilities	34.8595
Bonaparte I.R. #3	3. Unmanaged Forest Land	26.4672
Loon Lake I.R. #4	4. Major Industry	37.7676
Mauvais Rocher I.R. #5	5. Light Industry	35.545
Grasslands I.R. #7	6. Business & Other	19.3091
	7. Managed Forest Land	19.2179
	8. Recreational Property / Non Profit Organization	12.9605
	9. Farm	17.5067

**BOOTHROYD INDIAN BAND**  
**1996 PROPERTY RATES BY-LAW**

[Approved by Minister on January 9, 1997]

WHEREAS in 1993, the Boothroyd Indian Band Assessment By-law, and the Taxation By-law, were passed pursuant to Section 83 of the *Indian Act*.

AND WHEREAS it is necessary to adopt a further by-law for the purposes of implementing the Boothroyd Indian Band's taxation system.

BE IT HEREBY RESOLVED that the Chief and Council of the Boothroyd Indian Band enacts the following By-law pursuant to the *Indian Act*, and in particular Section 83(1)(a), (a.1) and (g) of the *Indian Act*.

**SHORT TITLE**

This by-law may be cited as the 1996 Property Rates By-law.

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

APPROVED BY CHIEF AND COUNCIL at a duly convened meeting of the Council of the Boothroyd Indian Band held at the Boothroyd Indian Band Administration Office, Boston Bar, British Columbia, this   [12]   day of   [August]  , 1996.

Moved by:   [PHILLIP CAMPBELL]        Seconded by:   [THOMAS ANDREWS]  

A Quorum of Band Council consists of   [2]   Councillors

\_\_\_\_\_  
Chief

  [Phillip Campbell]  

Councillor

  [Thomas Andrews]  

Councillor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

## SCHEDULE “A”

Class of Property	Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property
	Tax Rate
1 - Residential	17.32
2 - Utilities	43.89
3 - Unmanaged Forest Land	43.19
4 - Major Industry	40.13
5 - Light Industry	37.43
6 - Business and Other	30.31
7 - Managed Forest Land	26.39
8 - Recreational/Non Profit Organization	14.10
9 - Farm	14.10

**[CHAWATHIL INDIAN BAND  
RATES BY-LAW 1996-T06]**

[Approved by Minister on January 9, 1997]

SCHEDULE "A"  
Chawathil Indian Band  
Prescribed Tax Rates  
For the Taxation Year 1996

Class of Property	Tax Rate
1. Residential	09.8674
2. Utilities	47.2407
3. Unmanaged Forest Land	12.47
4. Major Industry	13.22
5. Light Industry	31.2700
6. Business	21.11
7. Managed Forest Land	6.34
8. Recreation/Non-Profit	8.4847
9. Farm	11.3275

BE IT KNOWN that this By-law entitled "The Rates By-law" which forms part of the taxation by-law passed by the Chief and Council and approved by the Minister on December 20, 1994, That being a By-law to establish by By-law a system on the reserve lands of the Chawathil Indian Band for the fair and equitable Taxation for local purposes of Land, or Interest in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as By-law 1996-T06 by the Chief and Council of the Chawathil Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Chawathil Indian Band held at the Chawathil Band Administration Office, Hope, British Columbia, this [19th] day of [Dec.], 1996.

Moved by: [ANITA JOHN] Seconded by: [GARRY EWEN]

A Quorum of Band Council consist of 3 Councillors.

[Ronald G. John]  
Chief Ronald G. John

Council Donald Peters  
  
[Anita John]  
Council Anita John

[Garry Ewen]  
Council Garry H. Ewen

**[CHAWATHIL INDIAN BAND  
RATES BY-LAW 1997-T01]**

[Approved by Minister on July 23, 1997]

SCHEDULE "A"  
Chawathil Indian Band  
Prescribed Tax Rates  
For the Taxation Year 1997

Class of Property	Tax Rate
1. Residential	09.8674
2. Utilities	49.6027
3. Unmanaged Forest Land	12.4700
4. Major Industry	13.2200
5. Light Industry	31.2700
6. Business	22.1665
7. Managed Forest Land	06.3400
8. Recreation/Non-Profit	08.4847
9. Farm	11.3275

BE IT KNOWN that this By-law entitled "The Rates By-Law" which forms part of the taxation by-law passed by the Chief and Council and approved by the Minister on December 20, 1994, That being a By-law to establish by By-law a system on the reserve lands of the Chawathil Indian Band for the fair and equitable Taxation for local purposes of Land, or Interest in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as By-law 1997-T01 By the Chief and Council of the Chawathil Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Chawathil Indian Band held at the Chawathil Band Administration Office, Hope, British Columbia, this [15th] day of [July], 1997.

Moved by: [ANITA K. JOHN] Seconded by: [GARRY H. EWEN]

A Quorum of Band Council consist of 3 Councillors..

[Ronald G. John]  
Chief Ronald G. John

[Donald Peters]  
Council Donald Peters

[Garry Ewen]  
Council Garry H. Ewen

[Anita John]  
Council Anita John





_____	<u>[Arthur Aleck]</u> (Councillor - Conseiller)	<u>[Mark Giroux]</u> (Councillor - Conseiller)
<u>[Sandra Victor]</u> (Councillor - Conseiller)	_____	_____

**[COLUMBIA LAKE INDIAN BAND  
RATES BY-LAW 1997-T01]**

[Approved by Minister on May 30, 1997]

**SCHEDULE “A”  
Columbia Lake Indian Band  
Prescribed Tax Rates  
For the Taxation Year 1997**

Class of Property	Tax Rate
1. Residential	8.5598
2. Utility	28.4796
3. Unmanaged Forest	24.7542
4. Major Industry	26.1800
5. Light Industry	22.4362
6. Business / Other	20.0763
7. Managed Forest	13.2258
8. Recreation/Non-Profit	8.8316
9. Farm	9.9619

BE IT KNOWN that this By-law entitled “the Rates By-law” which forms part of the Columbia Lake Indian Band Taxation By-law passed by Chief and Council and approved by the Minister March 9th, 1992, that being a by-law to establish by by-law a system on the reserve lands of the Columbia Lake Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 1997-T01 by the Chief and Council of the Columbia Lake Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Columbia Lake Indian Band Council held at the Columbia Lake Indian Band Administration Office, Windermere, British Columbia, this [21] day of [May], 1997.

Moved by: [Joe Nicholas]      Seconded by: [Lucille Shovar]

A Quorum of Band Council consists of 3 Councillors.

	<u>[Joseph Nicholas]</u>	
	Chief	
<u>[Lucille Shovar]</u>		
Councillor		Councillor
 <u>[Delores Nicholas]</u>		 <u>[Keith Nicholas]</u>
Councillor		Councillor

**[COOK'S FERRY INDIAN BAND  
RATES BY-LAW 1996-TX01]**

[Approved by Minister on February 3, 1997]

SCHEDULE "A"  
The Rates By-law  
Cook's Ferry Indian Band  
Prescribed Tax Rates  
For the 1996 Taxation Year

Class of Property	Tax Rate
1. Residential	9.2360
2. Utilities	25.2090
3. Unmanaged Forest	23.1790
4. Major Industry	23.0029
5. Light Industry	19.2591
6. Business/Other	17.7867
7. Managed Forest	11.5026
8. Recreational/Non-profit	7.8970
9. Farm	9.0273

BE IT KNOWN that this By-Law entitled "The Rates By-law" which forms part of the Taxation By-Law passed by Chief and Council and approved by the Minister on June 23rd 1993, that being a by-law to establish by by-law a system on the reserve lands of the Cook's Ferry Indian Band for the fair and equitable taxation for local purposes of land, or interest in land, including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 1996-TX01 by the Chief and Council of the Cook's Ferry Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Cook's Ferry Indian Band held at the Cook's Ferry Indian Band Administration Office, Spences Bridge, British Columbia, this [19th] day of [December], 1996.

Moved by: [JEAN YORK]      Seconded by: [PEARL HEWITT]

[David Walkem]

Chief

[Pearl Hewitt]

Councillor

Councillor

[Margaret Rose Spence]

Councillor

Councillor

[COOK'S FERRY INDIAN BAND  
RATES BY-LAW 1997-T01]

[Approved by Minister on May 30, 1997]

SCHEDULE "A"  
Cook's Ferry Indian Band  
Prescribed Tax Rates  
For the 1997 Taxation Year

Class of Property	Tax Rate
1. Residential	8.2426
2. Utilities	24.6920
3. Unmanaged Forest	22.5878
4. Major Industry	22.5006
5. Light Industry	18.7568
6. Business/Other	17.4250
7. Managed Forest	11.0593
8. Recreational/Non-profit	7.7494
9. Farm	8.8797

BE IT KNOWN that this By-Law entitled "the Rates By-law" which forms part of the Cook's Ferry Indian Band Taxation By-Law passed by Chief and Council and approved by the Minister on June 23, 1993, that being a by-law to establish by by-law a system on the reserve lands of the Cook's Ferry Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 1997-T01 by the Chief and Council of the Cook's Ferry Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Cook's Ferry Indian Band held at the Cook's Ferry Indian Band Administration Office, Spence's Bridge, British Columbia, this [28] day of [May], 1997.

Moved by: [M. ROSE SPENCE]    Seconded by: [PEARL HEWITT ]

A Quorum of Council Consist of [3] Councillors.

_____ Chief	
_____ [Jean York] Councillor	_____ [Pearl Hewitt] Councillor
_____ [Margaret Rose Spence] Councillor	_____ Councillor

**COOK'S FERRY INDIAN BAND  
TAXATION AMENDING BY-LAW NO. 1996-01**

[Approved by Minister on February 3, 1997]

WHEREAS the Cook's Ferry Indian Band passed the Cook's Ferry Indian Band Taxation By-Law which was duly approved by the Minister of Indian Affairs pursuant to Section 83 of the *Indian Act* on June 23rd 1993;

AND WHEREAS the Chief and Council of the Cook's Ferry Indian Band deem it advisable to amend section 10(4) of the Cook's Ferry Indian Band Taxation By-law to allow an extension for the 1996 taxation process;

NOW BE IT HEREBY RESOLVED that the Chief and Council of the Cook's Ferry Indian Band enacts the following amendment by-law for the purposes of land and property taxation pursuant to section 83(1) of the *Indian Act*.

**1. SHORT TITLE**

This by-law may be cited as the Cook's Ferry Indian Band Taxation Amending By-law No. 1996-01.

**2.** Section 10(4) of the Cook's Ferry Indian Band Taxation By-law is amended by deleting it and substituting it by the following:

- (4) For the 1996 taxation year, any dates, times or periods established under this by-law or the Cook's Ferry Indian Band Assessment By-law, shall be changed or extended up to 60 days to permit, enable and allow the effective and efficient implementation and administration of this by-law and the Cook's Ferry Indian Band Assessment By-law.

APPROVED AND PASSED at a duly convened meeting of the Council of the Cook's Ferry Indian Band held at Cook's Ferry Indian Band Administration Office, Spences Bridge, British Columbia, this [19th] day of [December], 1996.

Moved by: [JEAN YORK]                      Seconded by: [PEARL HEWITT]

[David Walkem]

Chief

[Pearl Hewitt]

Councillor

Councillor

[Margaret Rose Spence]

Councillor

Councillor

**COWICHAN INDIAN BAND**  
**ANNUAL PROPERTY TAX BUDGET BY-LAW 1997**

[Approved by Minister on June 20, 1997]

WHEREAS the Cowichan Indian Band passed the Property Assessment and Taxation By-law April 19, 1994 which was duly approved by the Minister of Indian Affairs and Northern Development on the 30th day of May, 1994 pursuant to Section 83 of the *Indian Act*.

AND WHEREAS the Cowichan Indian Band deems it advisable to amend the Property Assessment and Taxation By-law by establishing the "Annual Property Tax Budget By-law 1997" for the purpose of taxation for local purposes of land or interest in land, in the reserves, including rights to occupy, possess or use land in the reserve.

**PART I**

1. This By-law may be cited as the "Annual Property Tax Budget By-law 1997."

2. The Budget totalling \$748,500.00 (Seven Hundred Forty Eight Thousand Five Hundred Dollars) for the year ended December 31st, 1997 is hereby approved and authorized, with the estimated allocation of the amounts for Revenue and Expenditure being made up as shown on the attached Appendix "A".

3. The Officers of the Cowichan Indian Band are hereby authorized to pay in accordance with the by-laws of the Band the sums of money set out in the Annual Budget for the purpose therein specified.

4. All cheques drawn on the bank for payment of funds pursuant to this By-law shall be signed by any two of the Chief, Band Manager, or Treasurer of the Band before being issued.

5. All payment already made from taxation revenue for the current year are hereby ratified and confirmed.

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   [3rd]   day of   [June]  , 1997.

A Quorum of Council consists of 5 Band Councillors.

Moved by:   [Dennis Alphonse]        Seconded by:   [Dora Wilson]  

  [Chief Philomena Alphonse]  

Chief

---

[Louise Underwood]  
Councillor

---

[Dennis H. Alphonse]  
Councillor

---

[Arvid Charlie]  
Councillor

---

[Abner Thorne]  
Councillor

---

[Andrew Canute]  
Councillor

---

[Calvin Swustus]  
Councillor

---

[Ernest Elliot]  
Councillor

---

[Benedict R. George]  
Councillor

---

[Albie Charlie]  
Councillor

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[Leonard Antoine]  
Councillor

---

[Dora Wilson]  
Councillor

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[Ramona Williams]  
Councillor

**COWICHAN TRIBES  
1997 BUDGET**

**ESTIMATED REVENUE**

1997 Taxation Levy	\$575,000	
Surplus from previous years		<u>\$173,500</u>
		<b>\$748,500</b>

**ESTIMATED EXPENDITURES**

Administration/Legal		\$50,000
Assessor/Tax Collector		\$30,000
Unpaid Charges and Fees		\$5,000
Community Works:		
Admin Complex Grounds Maint.	\$20,000	
Gymnasium Operations (Salary & Benefits)	\$31,266	
Kilpahlas Beach (replace culvert)	\$14,000	
Public Facilities (Kilpahlas Beach)	\$18,000	
Cowichan Bay Gate	\$1,500	
Gymnasium Signs	<u>\$2,000</u>	\$86,766
Community Services:		
Recreation Director	\$23,000	
Goal Posts Indoor/Outdoor	<u>\$6,000</u>	\$29,000
General Government Services:		
Bylaw Enforcement (Waste/Animal)	\$30,000	
Membership Admin.	\$23,000	
Secretary - Chief	\$26,000	
Secretary - Housing	\$26,000	
Secretary - Administration	\$11,000	
Mortgage Payments:		
Land Research	\$3,000	
Land Management	\$4,000	
Taxation	\$1,500	
Social Dev. & Membership	\$17,500	
Administration	<u>\$48,000</u>	\$74,000
Hatchery (Subsidy)	<u>\$5,000</u>	\$195,000
Public Works:		
Operation & Maintenance	\$43,000	
Maintenance Labour	\$40,000	
Loan Repayment (Truck/Brush Cutter)	\$32,000	
Roads Maint (Chip Seal)	<u>\$37,734</u>	\$152,734
Servicing Agreements/Arbitration		<u>\$200,000</u>
<b>TOTAL EXPENDITURES</b>		<b><u>\$748,500</u></b>



**COWICHAN INDIAN BAND**  
**A BY-LAW TO FIX TAX RATE AND PERCENTAGE ADDITIONS**  
**FOR THE YEAR 1997**

[Approved by Minister on June 20, 1997]

**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 1997.

**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 1997”.

**TAX RATES**

**2.** The following rates are hereby imposed and levied for the Calendar Year 1997 on the assessed value of land and improvements by property class.

Property Class	Tax Rate Percentage
(a) Residential (1)	<u>.80</u> per thousand
Utility (2)	<u>3.00</u> per thousand
Light Industry (5)	<u>2.40</u> per thousand
Business & Others (6)	<u>2.40</u> per thousand
Farm (9)	<u>.80</u> per thousand

PERCENTAGE ADDITIONS

3. The Tax Collector of the Cowichan Indian Band shall on September 3, 1997, add ten per centum (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 year following. Interest charged will be calculated at Bank of Canada rate (plus 2%) in effect on date 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, B.C. Mailing address: Cowichan Tribes, 5760 Allenby Road, Duncan, B.C. V9L 5J1.

Approved and passed at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the [Cowichan Tribes Council Chamber] this [3rd] day of [June] , 1997.

A Quorum of Council consists of 5 Band Councillors.

Moved by: [Benedict R. George]      Seconded by: [Albie Charlie]  
[Chief Philomena Alphonse]

Chief

[Louise Underwood]  
Councillor

[Ernest Elliot]  
Councillor

[Dennis H. Alphonse]  
Councillor

[Benedict R. George]  
Councillor

[Arvid Charlie]  
Councillor

[Albie Charlie]  
Councillor

[Abner Thorne]  
Councillor

[Leonard Antoine]  
Councillor

[Andrew Canute]  
Councillor

[Dora Wilson]  
Councillor

[Calvin Swustus]  
Councillor

[Ramona Williams]  
Councillor

**THE KAMLOOPS BAND**  
**A BY-LAW TO AMEND THE BUSINESS LICENSE BY-LAW 1981-1**  
**BY-LAW AMENDMENT NO. 1, 1997-1**

[Approved by Minister on May 9, 1997]

WHEREAS the Council of the Kamloops Band deems it advisable and in the best interests of the members of the Band to amend the Kamloops Band of Indians By-law 1981-1 (“Kamloops By-law 1981-1”);

AND WHEREAS the Kamloops Band Council deems it useful for the orderly conduct and administration of businesses, and for the health, welfare, safety and environment of the inhabitants in the Reserves to license businesses, callings, trades and occupations;

NOW THEREFORE the Kamloops Band Council hereby amends Kamloops By-law 1981-1 and enacts the following by-law:

**1. SHORT TITLE**

1.1 This by-law may be cited as the Kamloops Band Business Licensing Amendment By-law, Amendment No. 1, 1997-1.

**2.0** *Sections 1 and 2 of the Kamloops By-law 1981-1 are repealed and the following substituted therefor:*

**2.0 DEFINITIONS**

2.1 In this by-law:

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

“Application for Business License” means an application in the form of Schedule B to this by-law duly submitted to the License Inspector.

“Band” means the Kamloops Band of Indians.

“Business License” means the license granted and/or renewed pursuant to this by-law, in the form set out in Schedule G.

“Business” means a Calling, trade, Occupation, employment or Profession, vocation, commercial activity, or an enterprise which habitually busies, occupies or engages the regular time, attention, labour and effort, of the licensee or person(s) for the purposes of gain, benefit, advantage, livelihood or profit, or, in which the licensee or person(s) show(s) willingness to invest time and capital on future outcome, but does not include an activity carried on by the Kamloops Band.

“Calling” means a Business or Profession as defined in this by-law.

“Council” means the Chief and Council of the Kamloops Band.

“Fees Collectible” means the fees set out in Schedule ‘A’ to this by-law as determined by Council from time to time.

“Floor Area” means that area within a building that is used for display purposes, or to service customers, but shall not include those areas set aside exclusively for the storage of supplies or for the use of the employees or participants of the Business.

“License Inspector” means the person appointed from time to time by the Band Council for the purpose of enforcing and carrying out the provisions of this by-law and shall include any Acting or Assistant License Inspector.

“Occupation” means a Business or Profession as defined in this by-law.

“Person” (a) in addition to its ordinary meaning shall mean and include a partnership, association, company, society, body corporate, and in the singular shall mean and include the plural, and in the masculine shall mean and include the feminine or converse; and

(b) persons engaged in the Business shall mean and include the owner, or proprietor, assistants and employees, including part-time and casual employees.

“Premise” or “Premises” shall include store, office, warehouse, factory building, enclosure, yard or any other place occupied, or capable of being occupied by any person for the purpose of any Business and also mean: (1) any area situated within any of the foregoing where more than one separate and/or distinct class or classification of Business is also carried on. or (2) any area within a residence or dwelling place in which a Business is also carried on.

“Profession” means vocation, occupation or calling requiring special, usually advanced, education and skill, and includes a Business defined in this by-law.

“Reserve” or “Reserves” means those lands, title of which is vested in the Crown in the Right of Canada, which is or has been set aside for the use and benefit of the Kamloops Band and which has not been unconditionally surrendered.

**3.** *Sections 3 - 13 of the Kamloops By-law 1981-1 are repealed and the following Sections 3 - 13 substituted therefor:*

### **3.0 LICENSE REQUIRED**

3.1. Every person who wishes to conduct a Business, including any of those Businesses classified or whose purpose is enumerated, described, named or set forth in Schedule ‘A’ of this by-law, on a Reserve must hold a valid Business License issued under this by-law.

- 3.2. Any person carrying on more than one Business on a Reserve must obtain a separate Business License for each Business, and where a Business is conducted in or from more than one Premise, the Business conducted in or from each Premise will be deemed a separate and distinct Business and will require a separate license.
- 3.3. Every Business License granted under this by-law is valid and permits the licensee to carry on the Business on a Reserve in a lawful manner. The issuance of a Business License shall not be deemed to be a representation by the Council to the licensee that the Business or proposed Business complies with any or all applicable by-laws or enactments. The owner of a Business remains responsible to ensure compliance with all by-laws and enactments.
- 3.4. The licensee or person in charge or control of the Premises where the Business is conducted must at all times keep the license or licenses prominently displayed in any area of the Premises to which the public has access or in an area designated by the License Inspector.

#### **4. APPLICATION FOR LICENSE**

- 4.1. Every person who wishes to conduct a Business on a Reserve must complete an Application for Business License and submit it to the License Inspector and must disclose all information required on this application form.
- 4.2. All Applications for Business License, including those applying for a transfer of a license, shall be signed by the owner of a Business or his duly authorized agent, provided that in the case of partnerships or multiple owners any one of such partners or owners may apply and such partner or owner shall be deemed to be duly authorized by all the partners or owners. Where the applicant is a corporation or a partnership, proof of incorporation or partnership must be provided with a completed Application for Business License.
- 4.3. Every person applying for a license under this by-law to operate a Business that is governed or requires a registration by any statute, or self-regulating professional body, must supply proof of his or her qualifications and of the qualifications of the employees to carry on such a Business, and this must accompany the Application for Business License.

#### **5. APPOINTMENT AND AUTHORITY OF BUSINESS LICENSE INSPECTOR**

- 5.1. The Council will, by resolution in writing, appoint a person to be the

License Inspector, and such other officers as may be necessary, for the purpose of enforcing and carrying out the provisions of this by-law.

- 5.2. The License Inspector shall receive, investigate, and process all Applications for a Business License, including classifying and interpreting each Application for a Business License in accordance with the categories listed in Schedule A. The applicant may appeal such classification pursuant to section 13.1.
- 5.3. The License Inspector shall grant a license where he is satisfied that the applicant has complied with the requirements of this by-law. Where a license has been refused, the applicant has the right to appeal the decision to the Band Council pursuant to section 13.1, who may conduct a hearing pursuant to section 13.
- 5.4. The License Inspector may refer the decision of granting or refusing to grant a Business License to the Band Council, who may conduct a hearing pursuant to section 13.
- 5.5. The License Inspector shall have the authority to suspend a Business License when he has reasonable and probable grounds for believing that the licensee has breached a provision of this by-law and shall give notice of such suspension. A person whose license has been so suspended may appeal the decision to the Council pursuant to section 13.1.
- 5.6. The License Inspector shall have the authority to enter, at all reasonable times, upon any Premise subject to the regulations of this by-law in order to ascertain whether there is compliance with this by-law. Every person holding a Business License shall give to the License Inspector and to any member of his staff authorized by him for the purpose, such access at any reasonable hours to real property on the Reserve and provide such information requested as may be required by the License Inspector to enforce this by-law.
- 5.7. The License Inspector will maintain a record of all applications and fees for licenses and retain on file a copy of all licenses issued, together with their particulars.
- 5.8. In response to receipt of a written complaint, or at least once a year, with the consent of the licensee (such consent not to be unreasonably withheld) the License Inspector will make inquiries and inspect Premises to determine whether every holder of a Business License complies with the terms of the License and the by-laws of the Council and no licensee shall obstruct or hinder the making or completing of this inspection.

- 5.9. The License Inspector shall report monthly to the Band Administrator or Band Manager, or the person appointed by the Council from time to time to administer the affairs of the Band, stating the number of Business Licenses issued, the type of Business conducted under each license, and the fees received since the previous report along with a summary stating the total number of Business Licenses issued and the total amount of money received to date for the current year.
- 5.10. The License Inspector shall perform such other duties as may be requested by the Band Administrator, Band Manager or other person appointed by the Council from time to time to administer the affairs of the Band related to the implementaton of this by-law.

## 6. ISSUING OF LICENSES AND FALSE DECLARATIONS

- 6.1. The License Inspector will, upon receiving an Application for a Business License together with the appropriate fee, promptly issue by delivering or mailing a Business License in the form of Schedule G to the licensee at the address shown in the Application provided:
  - 6.1.1. the License Inspector is satisfied that the applicant's Business complies with all provisions in this and any other applicable by-law of the Kamloops Band;
  - 6.1.2. the applicant has disclosed all required information in the Application for the Business License and the License Inspector is satisfied, pursuant to section 5.2 that such disclosure is accurate;
  - 6.1.3. the applicant has not, within the preceding three years, been convicted of an offence under the *Criminal Code* (Canada), relating or relevant to the conduct of the Business whether on or off a Reserve, for which the applicant has not been pardoned;
  - 6.1.4. the applicant's Business would not be detrimental to the health, welfare, safety and environment of inhabitants on a Reserve;
  - 6.1.5. the License Inspector's investigations do not disclose any reason to believe that the carrying on of the Business may result in a breach of the law, or may, in any way, be adverse to the public interest; and
  - 6.1.6. the required fee for the license has been paid.
- 6.2. Every Business License granted pursuant to this by-law will be in duplicate, one copy will be issued to the licensee and the other copy retained by the License Inspector. The license so issued will be deemed a personal license to the licensee.

- 6.3. If the applicant fails to comply with or the License Inspector is not satisfied with information received from the applicant under section 6.1 of this by-law, the License Inspector will forthwith serve the applicant a Notice of Refusal in the form of Schedule C to this by-law and said notice will be served personally or by registered mail to the applicant at the address shown in the Application for a Business License.
- 6.4. Any person making an Application for a Business License shall, at the time of making such application for such license, give true and correct details for the Business that the license is being applied for, on the forms supplied by the License Inspector. Any false declaration or concealment of material facts, which under the provisions of this by-law should be disclosed, shall be deemed an infraction of this by-law and shall be liable to the penalties set out in section 14.

## 7. LICENSES

- 7.1. Except as hereinafter provided, a Business License shall be issued for a twelve month period to commence on the first day of January and to terminate on the thirty-first day of December in each and every year.
- 7.2. A Business License will specify the time period, type and location of the Business the licensee is licensed to conduct.
- 7.3. The period for a Business License in respect of a theatre, including a drive-in theatre, amusement hall, concert hall, music hall, rink, amusement park or other place of amusement, entertainment or exhibition will be determined by the Business License Inspector upon the granting of the Business License who shall take into consideration the period requested in writing on the Application for a Business License.
- 7.4. The period for a Business License with respect to a circus, horse show, horse race, dog or pony show, exhibition or other itinerant show or entertainment, when held elsewhere than in a licensed theatre or other licensed place, will be determined by the Business License Inspector upon the granting of the Business License who shall take into consideration the period requested in writing with the Application for a Business License.

## 8. FEES

- 8.1. Every person required to have a Business License under the provisions of this by-law is required to pay for such license in advance of the due date shown on the license, and all license renewal fees are due and payable by December 31st in any year. The fee payable will be the applicable fee as set out in Schedule 'A'.



- 8.2. The fee payable for filing a Business License Application for the relocation of a business license, pursuant to sections 11.1 and 11.3 of this by-law, is thirty-five dollars (\$35.00).
- 8.3. The fee payable for filing a Business License Application for the assignment of a business license, pursuant to sections 11.2 and 11.4 of this by-law, is thirty-five dollars (\$35.00).
- 8.4. The fee payable for filing a Request For Review Hearing pursuant to section 13.1 of this by-law is thirty-five dollars (\$35.00).
- 8.5. The fees prescribed in Schedule A will be reduced by one-half where a license is issued after July 31 in a calendar year.
- 8.6. No license fee paid pursuant to this by-law will be refunded.

**9. CHANGES TAKING EFFECT**

- 9.1. Every person granted a Business License shall notify the License Inspector in writing of:
  - 9.1.1. any changes in the mailing and/or business address. When it is intended to relocate the Business, an Application for a Business License must be completed and submitted to the Business License Inspector for approval prior to such relocation;
  - 9.1.2. any change in the classification of the Business;
  - 9.1.3. any change in the number of vehicles used in the Business; and/or
  - 9.1.4. any change in the Premises in which the Business is being carried on.
- 9.2. Every person granted a Business License, where the license fee is based on floor area, ground area, number of persons engaged in the Business, number of machines, and/or number of rental units, shall notify the Business License Inspector of any change in the floor area, ground area, number of persons engaged in the Business, number of machines, number of rental units, prior to any change.
- 9.3. Where changes are made under 9.1 or 9.2 then the powers, conditions, requirements and procedure, relating to the granting or refusal of licenses and appeals herein, shall apply to all such changes.

**10. RENEWAL OF LICENSE**

- 10.1. It shall be incumbent upon each person to renew their Business License

prior to the beginning of each licensing period. Every person granted a Business License shall notify the Business License Inspector in writing forthwith when the license is no longer required.

- 10.2. Business Licenses may be renewed by completing and submitting to the Business License Inspector an Application for Business License, together with the appropriate fee as set out in Schedule A, by December 31st of each calendar year. Failure to submit such Application will result in the automatic suspension of the license. Licenses so suspended may be renewed and reinstated within 15 days of the suspension upon the payment of an additional fee of \$35.00 or within 16 to 75 days of the suspension upon the payment of an additional fee of \$75.00. Failure to apply for a license renewal within 75 days will result in the automatic revocation of the license.

## **11. RELOCATION, TRANSFER OR SALE OF BUSINESS**

- 11.1. Any person desiring to relocate a Business from the Premises for which the Business License was issued, to a different Premise on a Reserve shall complete and submit an Application for a Business License to the License Inspector and the powers, conditions, and requirements relating to the granting or refusal of licenses and appeals set out in this by-law shall apply.
- 11.2. No person who purchases a Business licensed pursuant to the by-law shall carry on or continue such Business without first completing and submitting an Application for a Business License to the License Inspector and the powers, conditions and requirement relating to the granting or refusal of licenses and appeals set out in this by-law shall apply.
- 11.3. In the event of a relocation of a Business for which a license has been issued, the License Inspector will permit the relocation of the license from one Premise to another, provided:
  - 11.3.1. the licensee has completed an Application for Business License;
  - 11.3.2. the licensee has paid the fee under section 8.2 of this by-law; and
  - 11.3.3. the proposed new Premise complies with the terms of this by-law.
- 11.4. In the event of a sale of the Business for which a license has been issued, the License Inspector will issue a new license to the purchaser of the Business, provided:

- 11.4.1. the proposed assignee has completed an Application for Business License;
- 11.4.2. the proposed assignee has paid the fee under section 8.4 of this by-law; and
- 11.4.3. the proposed assignee meets the provisions of this by-law to carry on the Business for which the Business License was issued.

## 12. SUSPENSION AND REVOKING OF LICENSE

- 12.1. Notwithstanding section 5.5 the Council may, by Band Council Resolution and upon giving notice in the form set out in Schedule E, (i) suspend for a period not exceeding ninety days, or (ii) revoke, any license issued under this by-law, where it has come to Council's attention that the licensee:
  - 12.1.1. has failed to comply with this by-law;
  - 12.1.2. is carrying on a Business that fails to comply with any applicable provisions in any other by-law of the Council;
  - 12.1.3. within the preceding three years of license issuance or since license issuance, has been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of the Business whether on or off a Reserve, for which the licensee has not been pardoned;
  - 12.1.4. has conducted the Business in a manner that is detrimental to the health, welfare, safety and environment of inhabitants of a Reserve;
  - 12.1.5. is convicted of any offense under any statute in respect of the Business or with respect to the Premises named in the Business License; or
  - 12.1.6. if carrying on a Business, the purpose of which is to engage in or permit, allow, facilitate, encourage or assist others to engage in, any activity which violates the *Criminal Code* (Canada), and the Council will hold a review hearing of such suspension or revocation within 90 days.
- 12.2. Council will give the licensee at least seven days' notice of the hearing referred to in section 12.1 and the License Inspector will serve notice in the form of Schedule E personally or by registered mail to the licensee at the address shown on the Business License but if the licensee after reasonable efforts of the Council and License Inspector, cannot be found

and has not come forward, then the notice will be considered to be duly served if delivered and posted at the Premises referred to in the License and an *ex parte* decision will be issued against the licensee.

- 12.3. Sections 13.2 thru 13.10 apply *mutatis mutandis* to the hearing referred to in section 13.
- 12.4. The License Inspector will post the notice of suspension or revocation of a Business License by the Council upon the Premise for which the license was issued and the notice must not be removed until the Business License is reinstated or the licensee ceases to occupy the Premise, or a new Business other than the one carried on by the former licensee is licensed on the premises.

### 13. APPEALS

- 13.1. Within thirty days (30) of service of a notice arising under sections 5.2, 5.3, 5.5, 6.3 or 12.1 of this by-law the applicant or licensee may apply for a review by Council by completing and filing with the License Inspector a Notice of Review in the form set out in Schedule D, together with the payment of the fee referred to in section 9.4.
- 13.2. The License Inspector, upon receipt of a Notice of Review and the fee referred to in section 13.1, will forthwith transmit to Council and the applicant:
  - 13.2.1. a copy of the original Application for a Business License as completed by the applicant and copies of any supporting documentation accompanying the application;
  - 13.2.2. a copy of the applicant's completed Notice of Review; and
  - 13.2.3. a copy of the License Inspector's refusal and reasons for refusal.
- 13.3. Upon receipt of the material described in section 13.2 of this by-law, Council will determine the time and date of the review hearing, which will be at least fifteen (15) days hence but no more than forty-five (45) days and will advise the License Inspector of its decision. The License Inspector will forthwith serve the Notice of Hearing in the form set out in Schedule F on the applicant by personal service or by registered mail at the address shown in the Application for Business License. Council will hold the review hearing at the time and date set out in the Notice of Hearing. The applicant shall be given at least seven (7) days notice of the hearing.
- 13.4. The applicant may be represented at the review hearing by Counsel and the applicant or Counsel may adduce evidence, submit argument

in support of the Application for the Business License, answer any objections that may arise, and examine or cross examine witnesses.

- 13.5. At the review hearing, the License Inspector is entitled to submit arguments in reply to evidence and argument presented by or on behalf of the applicant.
- 13.6. At the review hearing, the onus will be upon the applicant to show just cause why the license applied for should be granted.
- 13.7. Council will give its decision in writing to the License Inspector within seven (7) days of the date of the completion of the review hearing.
- 13.8. The License Inspector will forthwith notify the applicant of the decision referred to in section 13.7 of this by-law, including notification that the applicant has a further right of appeal to a court of competent jurisdiction, by serving a copy of the decision personally or by registered mail to the applicant at the address shown on the Application for Business License.
- 13.9. If the applicant agrees at the review hearing to accept conditions placed on the Business License, Council may render a decision granting the applicant the Business License applied for upon such conditions as it considers fair and appropriate, and as authorized by law.
- 13.10. All review hearings will be held in camera unless the applicant requests in the Notice of Review that the hearing be open to the public, and Council will approve such request. The decision resulting from the review hearing will be made public forthwith, and any minutes of the review hearing will be available to the public within fifteen (15) days of the decision.
- 13.11. If Council renders a decision granting the applicant the license applied for, the Business License will be issued upon the applicant complying with this by-law.
- 14. *Section 14 of the Kamloops By-law 1981-1 is amended by adding the following sections:***
  - 14.1. no amendment
  - 14.2. no amendment
  - 14.3. no amendment
  - 14.4. The Council may charge a licensee, whether the Business License is expired revoked or suspended, with all reasonable costs which are incurred in the collection of all fees, fines, interest, penalties or other costs imposed by this by-law.

14.5. The Council may upon application by an applicant or licensee postpone any enforcement proceedings authorized by this section, where it is determined, in the sole discretion of the Council, that such enforcement would result in undue hardship.

**15.** *Sections 15 thru 26 of the Kamloops By-law 1981-1 are repealed and the following sections 15 -18 are substituted therefor:*

**15.0 SOLICITING**

15.1. No person shall canvass or solicit Business on any street or sidewalk on the Reserve from cards or samples, or in any other manner whatsoever for the sale of goods, wares or merchandise or any article or thing for future delivery.

15.2. No person shall carry on any soliciting for charity when such person is to receive either directly or indirectly any compensation or reward without first obtaining a Business License for that purpose.

15.3. Before any Business License to solicit for charity is issued by the License Inspector, applicants shall file with the Inspector each specific purpose for which soliciting is to be made; a statement setting out the name and address of the applicant and the names and addresses of all other persons who may be engaged in such soliciting; the name and address and description of any organization on whose behalf, and the class of person for whose benefit such service is to be made; the total amount intended or expected to be raised; the method or scheme to be employed in such soliciting; the estimated total amount to be expended or received as compensation or reward; the proposed use of funds; and the method of distribution thereof; the specific times when such soliciting shall be carried on, all of which shall be verified by affidavit of the person or chief officer of the organization on whose behalf or for whose benefit solicitation is to be done.

15.4. No person shall carry on any soliciting for charity on any street on the Reserve unless such person shall have first obtained a Business License.

15.5. The provisions of sub-section 3 shall not apply to appeals made by Church organizations, religious denominations or other bonafide societies where such appeals are made solely and exclusively to members of such organizations or societies.

15.6. The soliciting of sales of any article, commodity or thing, or soliciting of any service, or contract service, or the soliciting of any agreement or promise that will lead to any service or contract to service, or the sale of any article, commodity or things, shall require a Business License issued under the provisions of this by-law.

- 15.7. Every Business License to solicit shall be a personal license to the applicant and not transferable.
- 15.8. No person may apply for a license to solicit on behalf of another person.
- 15.9. Soliciting within the Reserve between the hours of 21:00 hours (9:00 p.m.) and 9:00 hours (9:00 a.m.) is not permitted, except by special permission of Council.
- 15.10. No person shall sell any goods whatsoever from out of any vehicle or conveyance on any street or road within the Reserve provided that this shall not apply to vendors of frozen confections. Such selling may only be undertaken from private property and with the approval and knowledge of the owner. This approval in no way releases such person from other requirements of this by-law.
- 15.11. The soliciting of sales of any article, commodity or thing, or any agreement for the provision of any services shall require a Business License issued under the provisions of this by-law.

## **16. CARNIVALS - INSURANCE AND INSPECTIONS REQUIRED**

- 16.1. Any person seeking a license to hold a carnival or circus must:
  - 16.1.1. Obtain insurance in the amount of \$2,000,000.00 for personal injury, death and property damage. Proof of such insurance must be submitted to the satisfaction of the License Inspector prior to granting of a license. The Band shall be included as an additional insured;
  - 16.1.2. The insurance must contain a clause excluding the Kamloops Band from liability in the event of injury or damage being done to any person or property as a result of any activity or street parade of the carnival or circus; and
  - 16.1.3. The licensed shall hold the Band harmless against claims, actions for injury, damage, loss or death arising out of or resulting from the operation of the carnival or circus. The licensee's insurer must recognize the existence of the hold harmless clause.
- 16.2. An inspection certificate from an accredited safety engineer shall be submitted to the License Inspector before a Business License shall be granted for a carnival or circus. The inspection certificate shall state in precise terms that all machines, rides or equipment to be used by the public conform to acceptable standards and the License Inspector may require that a similar certificate be submitted every seven days during the term of Business License or as directed by the License Inspector.

- 16.3. A cash bond of \$500.00 shall be deposited with the Band Administrator and such bond or part thereof shall be forfeited to the Kamloops Band of Indians to pay for any damages or the cost of any clean-up required during or after the term of the license. Such bond or part thereof shall be returned by the Band Administrator upon notification by the License Inspector that all conditions regarding damages and clean-up are satisfactory.

## 17. GENERAL REGULATIONS

- 17.1. Every vehicle making delivery within a Reserve of wood, fuel, sand or gravel shall have clearly printed thereon the name and address of the owner and the carrying capacity for the particular commodity being carried.
- 17.2. Every person licensed to do Business within the Reserve shall, where he is operating a commercial vehicle in connection with his Business, have displayed and on both sides of the vehicle the name and address of the licensee or alternatively the trade name and telephone number of the owner of the vehicle.
- 17.3. No person shall, without express instructions from the owner or occupier of the premises, attend upon or canvass at any residential premises for the purpose of soliciting Business that is in any way connected with home repairs or alterations.
- 17.4. No person shall call at any residence between the hours of 21:00 hours (9:00 p.m.) and 09:00 hours (9:00 a.m.) for the purpose of selling, soliciting or taking orders for goods, materials, publications or services of any kind unless a previous appointment has been made for such call.
- 17.5. No person holding or required to hold a Business License pursuant to the provisions of this by-law shall refuse to sell any goods or furnish any service, or supply any accommodation to any person by reason of such person's race, sex, creed or color.

## 18. SECTION ULTRA VIRES

- 18.1. In the event of any portion of this by-law being declared ultra vires, or quashed for any other reason, such decision shall not affect the by-law as a whole, and the remaining portions of the by-law shall remain in effect notwithstanding such decision.

Hereby authorized on behalf of the Kamloops Indians at Kamloops Indian Reserve #1 on the [18th] day of [March], 1997.



[Clarence Jules]

Chief

[Clarence Jules]

Councillor

[James Casimir]

Councillor

[Russell Casimir]

Councillor

Councillor

[Richard Jules]

Councillor

[Hank Gott]

Councillor

Councillor

Councillor

SCHEDULE A  
BUSINESS CATEGORIES AND FEES PAYABLE  
FOR EACH LICENSING PERIOD

*Accommodations*

Includes the carrying on of the business of renting or leasing suites or rooms in a hotel, motel, rooming house, bed and breakfast house, apartment, mobile home park or campground:

- Fees: a) Rooms: \$5.50 per room with a minimum Fee at \$49.50  
 b) Mobile Home Park \$5.50 per space  
 c) Campground \$ 2.75 per space with a minimum Fee at \$22.00

*Automobile/Vehicle Sales, Rental and Service*

Includes the carrying on of the business of sales, rental and service of new or used automobiles, snowmobiles, motorcycles and boats, trucks or recreation vehicles is as follows:

- Fees: a) Sales and rental only \$247.50  
 b) Sales, rental and service \$390.50  
 c) Sales, rental and service of snowmobiles, motorcycles and boats only \$247.50

*Business Services*

Includes the carrying of a business offering a service, excluding businesses which sell products as their primary business and professional services, including but not limited to appliance and electronic repair service, auctioneer, collection agency, counselling service, dance studio, desk top publisher, hall rental, janitorial service, research and development laboratory, liquor delivery service, office assistance and answering service, office use, photographic studio, commercial printing service, security/enforcement service, steam cleaning service, tax preparation service, travel agency, upholsterer, consulting services (vocational, educational, research and planning, and financial), mobile hairdresser service, land developer, driver training service, bookkeeper service, drafting and design service, automobile towing service, property maintenance and management service, business machine maintenance service, and advertising, promotion and design service, large scale day care, general handyman (non-trades)

- Fee: for each business service \$143.00

### *Carnival or circus*

Includes the carrying on of the business of a carnival or circus

Fee: a) Each ride	\$11.00/day
b) Each exhibit, food booth or game booth	\$5.50/day

### *Contractor*

Includes the carrying on of the business of constructing, repairing, or demolishing a building, structure or thing, or offering the service of an associated building, construction or engineering sub-trade as follows:

a) *General Contractor*: includes any person, corporation, company, firm or organization engaged in the business of general building construction or general engineering construction in the sense that contracts are entered into for substantially complete services involving responsibility for a number of recognized building or engineering sub-trades under one contract and shall include such person carrying out general building construction whether such construction is carried out for himself or for others. General building construction shall include the erection, finishing, alteration and addition to buildings and structures wherein more than one recognized building trade is involved at any one time. General engineering construction shall include the construction of towers, bridges, pipelines, dams, roads, earthwork, water, and drainage systems and the like.

Fee: \$484.00

b) *General Contractor (Owner of Commercial Premise)* includes any person who chooses to act as his own general contract for work conducted on his own existing commercial premise(s)

Fee: \$242.00

c) *General Contractor (Residential building)* includes any person who confines his business to residential construction or house renovations not exceeding four houses per year

Fee: \$242.00

d) *Sub-Contractor (Tradesman)* includes any person or business performing or engaged to perform in the construction or associated trades, either for his own use or benefit or for that of another, any work within the reserve whether such work is undertaken on an hourly, daily, weekly or monthly basis, labour basis, contract basis or cost plus basis or otherwise and includes the following classifications:

auto, truck and machine repair  
 brick, concrete, stone or masonry  
 building, carpentry, cabinet making, framing, siding forming  
 demolition  
 drywall, gyprock, plaster, stucco  
 excavating, ditching, filling, landscaping  
 electrical  
 flooring and carpeting  
 glazing, installation of windows and doors  
 heating, air conditioning, refrigeration, sheet metal  
 insulating, roofing  
 installation of mechanical equipment  
 ornamental metal work  
 painting and decoration  
 plumbing and sanitation  
 paving  
 equipment or machine operation  
 structural metal fabricating and installing  
 welding  
 machine shops, others not herein specified

Fee: \$121.00

e) Subcontractor (Installer) includes any person who holds a separate licence to sell a product and who provides on-site installation service of that product

Fee: \$60.60

### *Convenience Shop*

Includes a retail store, which for the local convenience and well being of the residents of the Kamloops Indian reserves, remains open for business after 21:00 hours. (9:00 p.m.) on no fewer than six evenings each week of the year and comprises a total floor areas of not more than 185 m<sup>2</sup> not including living quarters or unfinished basement.

Fee: \$135.00

### *Equipment Sales, rentals and service*

Includes the carrying on of a business for sales and service of industrial, farm equipment and light commercial equipment

Fee: a) Heavy Industrial Equipment \$484.00

b) Light Industrial and Farm Equipment \$242.00

c) Light Commercial Equipment \$154.00

### *Escort Agencies*

Fee: \$3000.00

### *Fabricating*

Means a business where prefinished materials are used to make a product or thing, including but not limited to tire retread plant, woodworking shop, sign shop, garment factories, wire cable works, sheet metal shop, steel fabricating shop and fibreglass fabricating shop

Fee: \$192.50

### *Financial and Brokerage Companies*

Includes the carrying on of the business of a bank, trust company, credit union, finance and loan company, or brokerage company

Fee: a) 1-20 employees \$715.00  
 b) Over 20 employees \$1,210.00  
 c) Instant Bank Machine \$110.00 each

The additional Fee for instant bank machines are for those requiring a separate licence because, they are located at a separate premise from the bank or other financial or brokerage company.

### *Food Service*

Includes the business of preparing and selling foods including a restaurant, deli, bakery, caterer, tea room and mobile food concession

Fee: a) Restaurant, bakery, deli, caterer \$192.50  
 b) Accessory Restaurant \$110.00  
 c) Mobile Food Concessions \$55.00 / unit with a minimum at \$220

### *Fuel Sales and Service*

Includes the business of a fuel bar, service station or bulk fuel agent/dealer

Fee: \$192.50

Fuel bar and service stations may provide a car wash and minor repairs to vehicles without an additional licence and convenience goods for retail sale without an additional retail licence, provided that the convenience goods display area does not exceed 10 m<sup>2</sup>.

### *Funeral Service*

Means the carrying on the business of a funeral service

Fee: \$242.00

*Hair Stylist/Aesthetician*

Includes any building, room or place where the business of cosmetologist, aesthetician, or barber including hairdressing, scalp treatment, manicuring or face treatment is carried out.

Fee: a) First person	\$66.00
b) Each additional person	\$22.00

*Handicrafts and Arts*

Includes any home occupation business of making or producing a product or thing as a handicraft or art form, including but not limited to makers of carvings, ceramics, macrame, puppets, jewelry, glassworks, gift baskets, freelance photographers, writers, artists and teachers of music, singing and dancing

Fee: a)	\$66.00
b) Exhibition sales	\$5.50/day with a minimum of \$22.00

Exhibition sales means the temporary sale of products made by the licensee and sold in premises not holding a theatre licence.

*Laundromat and Dry Cleaner*

Includes the business of a Laundromat or dry cleaner which may include on-site fabric repair

Fee: a) Laundromat only	\$143.00
b) Dry Cleaner only	\$143.00
c) Combined Laundromat and dry cleaner	\$192.50
d) Drop-off service only	\$60.50/location

*Liquor sales*

Includes the business of selling liquor to the public in establishments listed below and including the accessory sale of food

Fee: a) Beer and Wine Store	\$192.50
b) Lounge	\$302.50
c) Cabarets/Nightclubs	\$605.00
d) Neighbourhood Pub	\$605.00
e) Hotel Pub	\$907.50

### *Mail Order Agency*

Includes a business where orders are taken by any person either on his own behalf or as an agent for another for the sale of goods, wares or merchandise kept in stock for retail by sale by such person or his principal or principals outside the Reserve, or where such business is carried on in conjunction with the business of a retail or wholesale trade or merchant resident on the Reserve.

Fee: \$135.00

### *Manufacturing Plant*

Includes the business of manufacturing a product or thing, including food and beverage products, from unfinished or raw materials:

Fee: a) Pulp Mills Refinery, Cement Plant	\$1,210.00
b) Saw Mill	\$968.00
c) All other	\$484.00

### *Media Service*

Includes the business of a media-oriented service, including newspaper publishers, broadcasting stations

Fee: \$242.00

### *Messenger and Express Service*

Includes the business of delivering or collecting messages or packages or any form of goods or things or doing errands for the public for gain or profit.

Fee: a) Up to 10 employees	\$100.00
b) Over 10 employees	\$200.00

### *Minor Trades and Occupations*

Includes a small-scale business which is owner operated and service-oriented and which may be of a seasonal nature, including but not limited to chimney sweeps, piano tuners, dressmakers, watch repairers, house cleaners, nannies, small-scale day care, kindergarten or play school facilities, recreation/sport trainers, animal boarding kennels, sale of agricultural products grown on the Premises, fire wood sales, Christmas tree sales and knife/saw sharpeners

Fee: \$66.00

### *Mobile Home Sales*

Includes the business of a dealer for new and used mobile home sales from commercial premises or a listing agency for used mobile homes located on private premises

Fee: a) Dealer Sales	\$484.00
b) Listing Agency	\$242.00

#### *Nursing Home/Private Hospital*

Includes the business of operating a residential care home, nursing home, private hospital or home for the aged or handicapped provided that there are greater than two beds.

Fee: a) Three to nine beds	\$82.50
b) Ten or more beds	\$165.00

#### *Parking Lot*

Includes the business of renting or leasing parking stalls

Fee: a) 1 - 15 stalls	\$82.50
b) over 14 stalls	\$121.00

#### *Pawnbroker*

Includes the business of accepting for sale used or new items and then offering them to the public for sale

Fee:	\$330.00
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#### *Pest Control Services*

Includes the business or occupation involving the use or application of agricultural pesticides who holds the required Licenses

Fee:	\$135.00
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#### *Professional Services*

Includes the business of a professional service to the public, including engineers, veterinarians, accounting professionals, barristers and solicitors, notaries public, medical professionals, dental professionals, surveyors, psychologists, real estate appraisers, insurance adjusters, physiotherapists, naturopathic physicians, architects, chiropractors.

Fee:	\$121.00/professional
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#### *Real Estate Agent/Salesperson and Insurance Agent/Salesperson*

Includes the business of providing real estate services or insurance services

Fee:	\$88.00/agent or sales person
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#### *Recreation/health spa facility*

Includes the carrying on of the business of a recreation facility (indoor/



outdoor), health spa or bowling alley, including but not limited to aerobic fitness studios, bodybuilding gymnasiums, billiard halls and arcades is as follows:

Fee: a) Recreation/Health Spa Facility, Arcade	\$192.50
b) Bowling Alley (1 to 5 lanes)	\$ 55.00
with each additional lane	\$ 22.00/lane
up to a maximum of	\$330.00
c) Games Rooms (1 to 3 machines)	\$ 55.00

#### *Repair shop*

Includes the business of a repair shop for automobiles, trucks, snowmobiles, motorcycles, recreation vehicles and boats, including but not limited to auto body shop, radiator shop, tire store, brake shop, muffler shop, machine shops, welding shop, and mechanical repair shop is:

Fee:	\$143.00
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#### *Restaurant*

Includes any dining room, coffee shop, tea room, ice cream Parlour, eat in or take out food establishment, or any other place, whether permanent or temporary, fixed or movable, in which foods and/or beverages for human consumption on or off the premises.

Fee:	\$175.00
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#### *Retail Sales*

Includes the carrying on of the business of retail sales of goods or food products from permanent commercial premises is as follows:

a) Department Store	
i) Floor area greater than 2,727 m <sup>2</sup>	\$1,200.00
ii) Floor area from 1,858 m <sup>2</sup> to 2726 m <sup>2</sup>	\$946.00
iii) Floor area from 1,394 m <sup>2</sup> to 1857 m <sup>2</sup>	\$836.00
iv) Floor area from 929 m <sup>2</sup> to 1393 m <sup>2</sup>	\$726.00
b) Retail Store	
i) Floor area from 604 m <sup>2</sup> to 928 m <sup>2</sup>	\$484.00
ii) Floor area from 325 m <sup>2</sup> to 603 m <sup>2</sup>	\$275.00
iii) Floor area less than 324 m <sup>2</sup>	\$143.00

## c) Grocery Store

i) Floor area from 604 m<sup>2</sup> to 928 m<sup>2</sup> \$484.00ii) Floor area greater than 929 m<sup>2</sup> \$605.00

d) Adjunct Educational Classes to a Retail Business \$ 66.00

For department stores operating a restaurant, bakery or automobile repair shops, a separate license shall be required in accordance with the appropriate business licence classification for each business operation.

For grocery stores operating a restaurant, bakery, shoe repair shop, video rental outlet and book store, a separate licence shall be required in accordance with the appropriate business licence classification for each business operation.

*Sale from Mobile Home*

Includes on the business of selling goods and food products from a vehicle parked on a site for no longer than two consecutive days per week at a location permitted under the City of Kamloops Zoning By-law, as amended from time to time, is:

Fee: \$242.00

*Sale of Goods*

Includes the business of selling products from, a temporary commercial premise or taking orders for the sale of products to be supplied by persons not licensed to carry on a business in the city and which may be sold either by direct sales, by telephone solicitation, by door-to-door solicitation, by mail order solicitation, or by home party solicitation is as follows:

a) Salesperson \$220.00 each

up to a maximum of \$440.00

b) Home party salesperson \$ 88.00 each

c) Seasonal fruit stand/garden supplies \$192.50

Home party sales includes, but is not limited to, persons selling cosmetics, home beautifiers, household cleaning products, educational products, clothing and toys which may be sold only by home party, in homes other than the salesperson's home.

*Second sales/auto wrecker*

Includes the business of retail sales of secondhand goods, scrap metals and wrecker and a second hand store or shop or to carry on the trade or business of a dealer in second hand goods, wares, merchandise or effects of any description.

Fee: \$176.00

*Security Service and Patrol*

Includes any business whereby any person who by contract or agreement undertakes to watch or patrol the premises of more than one person for the purpose of guarding and protecting persons and/or property against robbery, theft, burglary, or other hazards.

Fee: \$135.00/ person

## SCHEDULE B

Date: \_\_\_\_\_

## APPLICATION FOR BUSINESS LICENSE

1. Applicant's Name: \_\_\_\_\_
2. Applicant's Date of Birth: \_\_\_\_\_
3. Applicant's Address: \_\_\_\_\_  
(RESIDENCE)
4. Name of Company proposed as Licensee: \_\_\_\_\_
5. Mailing Address: \_\_\_\_\_  
(PARTNERSHIP/CORPORATION if different)
6. Phone Number: residence: \_\_\_\_\_ office: \_\_\_\_\_
7. Fax Number: residence: \_\_\_\_\_ office: \_\_\_\_\_
8. Name of Business to be licensed: \_\_\_\_\_
9. Address of Business to be licensed: \_\_\_\_\_
10. Name of Individual in charge at this location: \_\_\_\_\_
11. Title of Individual in charge: \_\_\_\_\_
12. Type of Business: \_\_\_\_\_
13. Have you previously had a business license from the Kamloops Band.  
Yes \_\_\_ No \_\_\_  
If so, is this applicatoin to renew your present Business License?  
Yes \_\_\_ No \_\_\_
14. Are you presently registered with the federal government or a self-regulating professional body with respect to the conduct of your business? Yes \_\_\_ No \_\_\_  
(If yes, applicant must provide proof and give details below).
15. Are you bonded with a bonding agency with respect to the conduct of your business? Yes \_\_\_ No \_\_\_ (If yes, applicant must provide proof and give details below).

16. Is the business incorporated? Yes \_\_\_ No \_\_\_ Federal \_\_\_ Provincial \_\_\_ (If yes, applicant must provide details below).
17. Is the business administered by a partnership? Yes \_\_\_ No \_\_\_ (If yes, applicant must provide proof and give details below – registration).
18. Have you, within the previous three years, been convicted of an offense under the *Criminal Code* (Canada), for which you have not been pardoned? Yes \_\_\_ No \_\_\_ .
19. If the Business is in respect of a theatre, including a drive-in theatre, amusement hall, concert hall, music hall, rink, amusement park or other place of amusement, entertainment or exhibition, or a circus, horse show, horse race, dog or phony show, exhibition or other itinerant show or entertainment, how long do you intend to operate the Business on reserve?  
\_\_\_\_\_.

NOTE: PLEASE READ SECTION OF THIS BY-LAW WHICH OUTLINES THE CONDITIONS WHEREBY YOUR LICENSE COULD BE DENIED, REVOKED OR SUSPENDED.

SCHEDULE C

NOTICE OF REFUSAL TO GRANT LICENSE

TO: \_\_\_\_\_  
(Name of Applicant)

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
(Address of Applicant)

RE: \_\_\_\_\_  
(Location of Business)

TAKE NOTICE that pursuant to the Kamloops Band Business Licensing Amendment By-law your application to: \_\_ receive, \_\_ renew, \_\_ transfer, \_\_ assign a BUSINESS LICENSE is refused.

AND take NOTICE that you have 30 days from the date of this NOTICE within which you may apply for a review by Council by completing and filing A Request for the Review Hearing of said By-law and paying the fee pursuant to this by-law with the License Inspector.

AND take NOTICE that if you file a Request for Review Hearing, a hearing will be conducted by the Council of the Kamloops Band for which you will be notified of the time and place to attend.

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

\_\_\_\_\_  
License Inspector Name and Signature

SCHEDULE D

REQUEST FOR REVIEW HEARING

TO: Council of the Kamloops Band  
c/o \_\_\_\_\_  
(License Inspector)

PURSUANT to the Kamloops Band Business Licensing Amendment By-law, I hereby appeal the decision as outlined in the NOTICE OF LICENSE REFUSAL, dated the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_ and signed by the License Inspector to refuse to:

\_\_ issue; \_\_ renew; \_\_ transfer; \_\_ assign;

a BUSINESS LICENSE for the following business located at:

(Description of the Business and Location)

On the following grounds:

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

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

\_\_\_\_\_  
Printed Name of Appellant

\_\_\_\_\_  
Appellant's Signature

\_\_\_\_\_  
Address to which All Notices to Appellant are to be Sent

## SCHEDULE E

## NOTICE OF SUSPENSION OF BUSINESS LICENSE

TO: \_\_\_\_\_  
(Name of Applicant)

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
(Address of Applicant)

RE: \_\_\_\_\_  
(Location of Business)

TAKE NOTICE that pursuant to the Kamloops Band Business Licensing Amendment By-law your BUSINESS LICENSE has been suspended or revoked pursuant to Section 12 of the Kamloops Band Business License Amendment By-law.

AND take NOTICE that the Kamloops Band Council will hold a Review Hearing related to this suspension (revocation) on the \_\_\_\_ day of \_\_\_\_\_, 19\_\_.

AND take NOTICE that this review hearing will be held at the hour of \_\_\_\_ (a.m./p.m.) on the \_\_\_\_ day of \_\_\_\_\_, 19\_\_ at the following location:

\_\_\_\_\_

AND take further NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

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

\_\_\_\_\_  
License Inspector Name and Signature



SCHEDULE F

NOTICE OF REVIEW HEARING

TO: \_\_\_\_\_  
(Name of Appellant)

ADDRESS: \_\_\_\_\_  
(Address of Appellant)

RE: \_\_\_\_\_  
(Location of Business)

PURSUANT to the Kamloops Band Business Licensing Amendment By-law, Council will hear your Request For Review Hearing dated the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_ relating to the above-noted business.

AND take NOTICE that this review hearing will be held at the hour of \_\_\_\_ (a.m./p.m.) on the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_ at the following location:

\_\_\_\_\_

AND take further NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

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

\_\_\_\_\_  
License Inspector Signature

## SCHEDULE G

## BUSINESS LICENSE

\_\_\_\_\_ is hereby authorized to conduct a business, calling, trade  
(Name of Licensee)  
or occupation in the following \_\_\_\_\_ on the \_\_\_\_\_  
(Commercial Activity)  
\_\_\_\_\_ Indian Reserve for the period commencing \_\_\_\_\_, 19 \_\_, and  
expiring \_\_\_\_\_ .  
(Date)

\_\_\_\_\_  
(Name of Business)

\_\_\_\_\_  
(Location of Business)

\_\_\_\_\_  
(Signature of License Inspector)

\_\_\_\_\_  
(Signature of Licensee)

\_\_\_\_\_  
(Date)

**KAMLOOPS INDIAN BAND  
PROPERTY TAX EXPENDITURE BY-LAW**

[Approved by Minister on July 29, 1997]

**WHEREAS:**

**A.** The Kamloops Indian Band has enacted a property assessment by-law and a property taxation by-law 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.** Pursuant to subsection 83(1) in July of 1990 the Kamloops Indian Band enacted the Taxation Expenditure By-law authorizing the expenditure of money from tax revenues;

**D.** Chief and Council now deem it expedient for the efficient operation of the Kamloops Indian Band taxation scheme to enact a new Property Tax Expenditure By-law

**NOW BE IT HEREBY RESOLVED** that the Kamloops Indian Band Taxation Expenditure By-law dated July 1990 is hereby revoked and 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 Kamloops Indian Band Property Tax Expenditure By-law.

**INTERPRETATION**

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

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

“band” means the Kamloops Band of Indians,

“Band Administrator” means the Band Administrator appointed by council under

the Kamloops Indian Band Property Taxation By-law,

“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, purchased or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto,

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided, purchased 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 Kamloops Indian Band within the meaning of subsection 2(1) of the *Indian Act* R.S.C. 1985, c.I-5, as elected by the band members from time to time pursuant to the custom of the band,

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

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

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

“property assessment by-law” means the Kamloops Indian Band Property Assessment By-law approved and passed by the council on the 12th day of

July, 1990 and approved by the Minister on the 31st day of August, 1990, as amended from time to time,

“property taxation by-law” means the Kamloops Indian Band Property Taxation By-law approved and passed by the council on the 12th day of July, 1990 and approved by the Minister on the 31st day of August, 1990, as amended from time to time,

“property taxation by-law expenditures” includes all costs associated with the administration, implementation, and enforcement of the Kamloops Indian Band property taxation scheme,

“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, operating, purchasing or otherwise obtaining the services of:
  - (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” has the same meaning as in the Assessment By-law,

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

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

4. Without limiting the generality of section 3, but for greater certainty, this by-law authorizes the expenditure of property tax revenue by council on behalf of the band on providing, purchasing or otherwise obtaining community works, community services, general government services, property taxation by-law expenditures, public works and utility services.

#### ANNUAL PROPERTY TAX BUDGET

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

6.(1) 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 under the property taxation by-law or pursuant to an annual property tax budget that has been approved by band council resolution.

(2) For greater certainty:

(3) 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

(4) nothing in this by-law shall have the effect of amending 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

7. 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 an annual property tax budget that has been approved by band council resolution.

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

#### ADMINISTRATION AND ENFORCEMENT

**9.** The Band Administrator shall administer this by-law.

#### BY-LAW REMEDIAL

**10.** 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

**11.** 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.

**12.** 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.

**13.** 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.

**14.** In this by-law words in the singular include the plural, and words in the plural include the singular.

#### COMING INTO FORCE

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Kamloops Indian Band held at the Kamloops Indian Band Administration Office, this   20th   day of May, 1997.

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

Moved by:   [Russell Casimir]        Seconded by:   [Hank Gott]

<hr/>		
Chief		
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[Jeff Seymour]		[Hank Gott]
Councillor		Councillor
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[Clarence Jules]		[Richard Jules]
Councillor		Councillor
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[Fred Camille]		[Russell Casimir]
Councillor		Councillor
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[Richard Jules]		
Councillor		
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		Councillor



**KAMLOOPS INDIAN BAND  
TAXATION AND IMPLEMENTATION AMENDMENT  
BY-LAW NO. 1997-02**

[Approved by Minister on July 4, 1997]

WHEREAS in 1990 the Kamloops Indian Band enacted the Kamloops Indian Band Assessment By-law, and the Taxation By-law pursuant to Section 83 of the *Indian Act*.

AND WHEREAS since that time the Kamloops Indian Band has passed various amendments to these by-laws and various other by-laws which collectively form the Kamloops Indian Band property taxation scheme.

AND WHEREAS it is necessary to make certain amendments to these By-laws, and to adopt a further by-law for the purposes of implementing the Kamloops Indian Band's property taxation system.

BE IT HEREBY RESOLVED that the Chief and Council of the Kamloops Indian Band enacts the following By-law pursuant to the *Indian Act*, and in particular Section 83 of the *Indian Act*.

**SHORT TITLE**

1. This by-law may be cited as the Taxation Amendment By-law No. 1997-02.

2. The following definitions are added to section 2 of the *Assessment By-law*:  
“actual value” means the marked value of the fee simple interest in land and improvements.

“assessment area” means the Reserve as defined in this By-law.

3. Section 4 of the *Assessment By-law* is hereby amended by adding the following immediately after 4(6):

(7) real property or an interest in real property which is exempt from assessment or taxation pursuant to legally binding written agreement entered into by the Federal Crown on behalf of the Band or by the Band with the holder or occupant of the real property or interest in real property before the coming into force of this By-law and the Taxation By-law.

4. The *Assessment By-law* is hereby amended by adding the following as section 4.1 immediately following section 4:

The assessor shall use the date of December 31 of the preceding year for the

purposes of determining the entitlement to an exemption under this or any other section of this By-law.

5. The *Assessment By-law* is hereby amended by adding the following as section 4.2 immediately following 4.1:

Where real property is held or occupied in either case by two or more persons, and the interest of one or more of these persons in the real property is exempt from assessment, the assessor shall allocate the assessment between exempt and assessable interest as follows:

- (a) the whole of the assessment for the real property shall be allocated to the interest in the real property held by any paramount holder or occupant, if there is one, considering the actual land use and occupation; and otherwise
- (b) the assessment for that real property shall be allocated between the exempt and assessable interests in same, considering the actual land use and occupation;

and only that portion of the assessment of that real property allocated to the assessable interests shall be recorded by the assessor in the assessment roll.

6. The following is added as section 5.1 of the *Assessment By-law*:

- (A) For the purpose of determining the actual value of property for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.
- (B) The actual value of property for an assessment roll is to be determined as if on the valuation date
  - (i) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date, and
  - (ii) the permitted use of the property and of all other properties were the same as on October 31 following the valuation date.

7. Section 7(A) of the *Assessment By-law* is hereby amended by replacing it with the following:

Except as provided in subsection (C), the assessor shall determine the actual value of real property as if the taxable interest were held without encumbrance or restriction.

8. Section 14(A) of the *Assessment By-law* is hereby amended by replacing it with the following:

14(A) On or before December 31 of each year or so soon thereafter as may be practical the assessor shall complete a new assessment roll containing a list of each property within the assessment area.

(A.1) Subject to this By-law, an assessment roll completed under subsection (A) is the assessment roll for the purpose to taxation during the calendar year following completion of that roll.

**9.** Section 16(A) of the *Assessment By-law* is hereby amended by replacing it with the following:

As soon as practical after receipt of the assessment roll, the Collector shall:

- (1) deliver to every person listed in the assessment roll whose real property or interest in real property is assessed, an assessment notice in the prescribed form, and
- (2) post a notice in the office of the Kamloops Band Administration and publish the notice for at least two consecutive editions of the Kamloops Indian Band Newsletter, containing the information set out in subsection (B).

**10.** Section 17(D) of the *Assessment By-law* is hereby amended by removing the word “receipt” in the last line and substituting the word “mailing”.

**11.** Section 19(A) (1) of the *Assessment By-law* is amended by substituting the following:

- (1) hear and determine all appeals from assessment notices.

**12.** Section 25(A) of the *Assessment By-law* is amended by substituting the following:

The Assessment Review Committee shall commence its sittings on or before December 15th of the year in which the taxes under review are payable.

**13.** Section 29 of the *Assessment By-law* is amended by substituting the following:

- (A) Within 7 days from the hearing of all appeals, the Assessment Review Committee shall submit to the Head Assessor its decisions on each appeal, including the vote of each member of the Committee, either in favour or against the allowing of the appeal.
- (B) Within 15 days from the receipt of the decision of the Assessment Review Committee, the head assessor shall prepare an Assessment Review Committee Decision Roll, showing the decisions in all appeals.

**14.** Section 30(A) and (A.1) of the *Assessment By-law* are amended by substituting the following:

- (A) The head assessor shall as soon as practical notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.
- (A.1) The head assessor shall as soon as practical forward the Decision Roll referred to in 29(B) to the Chairman of the Assessment Review Committee for certification.

**15.** Section 30(B) of the *Assessment By-law* is amended by substituting the following:

- (B) The notice given under subsection (A) shall state that the appellant may, within 30 days of the date of the written notice provided pursuant to subsection (A), appeal the decision of the Assessment Review Committee to a Court of competent jurisdiction.

**16.** Section 34 of the *Assessment By-law* is hereby amended by adding the following as section 34(B):

Where the assessor has received notice of a facsimile number for delivery, any notices or other documents referred to in subsection (A) may also be delivered by facsimile transmission. Where a document is delivered by facsimile transmission it is deemed to have been received by the person or persons to whom it is addressed 24 hours after the successful transmission of such document.

Schedule “D” of the *Assessment By-law* is hereby amended by deleting it and substituting the Schedule “D” attached to this By-law.

**17.** The *Assessment By-law* is hereby amended by deleting schedule “H”.

Approved by Chief and Council at a duly convened meeting this 13th day of May, 1997.

<hr/>	
Chief	
<hr/>	<hr/>
[Jeff Seymour]	[Hank Gott]
Councillor	Councillor
<hr/>	<hr/>
[Clarence Jules]	[Russell Casimir]
Councillor	Councillor
<hr/>	<hr/>
Councillor	[Fred Camille]
<hr/>	<hr/>
Councillor	Councillor
<hr/>	<hr/>
Councillor	[Richard Jules]
<hr/>	<hr/>
Councillor	Councillor

SCHEDULE “D”  
Kamloops Indian Band  
Property Assessment By-law

APPEAL

PURSUANT TO the provisions of the Kamloops Indian Band Property Assessment By-law, I hereby appeal the assessment of the following property:

\_\_\_\_\_/\_\_\_\_\_  
(Tax Code of Property) / (Roll number of Property)

\_\_\_\_\_/\_\_\_\_\_  
(Address of Property) / (Legal Description of Property)

On the following grounds:

- 1.
- 2.
- 3.
- 4.
- 5.

DATED THE \_\_\_\_\_ day of \_\_\_\_\_, 199\_\_.

\_\_\_\_\_  
Printed Name of Appellant

\_\_\_\_\_  
Appellant's Signature or  
Authorized Representative

TO: British Columbia Assessment Authority  
707 Tranquille Road  
KAMLOOPS BC V2B 3J1  
FAX: 1(250) 376-4032

\_\_\_\_\_  
\_\_\_\_\_  
Address

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
Fax Number for Service

Note - Please complete one appeal per folio, i.e., if you are appealing 00001.100 and 00002.100 then complete two separate appeals.

**[LHEIT-LIT'EN NATION INDIAN BAND  
RATES BY-LAW 1996]**

[Approved by Minister on January 13, 1997]

**SCHEDULE "A"**

Prescribed Tax Rates

For the Taxation Year 1996

\* "Amended" November 26, 1996

Class of Property	Tax Rate
1. Residential	N/A
2. Utilities	26.5
3. Unmanaged Forest Lands	N/A
4. Major Industry	22.6566*
5. Light Industry	N/A
6. Business/Other	N/A
7. Managed Forest Lands	N/A
8. Recreational Property/Non-Profit Organization	N/A
9. Farm	N/A

BE IT KNOWN that this by-law entitled "the Rates By-law" will be in effect for the 1996 taxation year. This will cover all reserve lands of the Lheit-Lit'en Nation for use or occupation of their lands. It is hereby enacted as Taxation Rates By-law, 1996 by the Chief and Council of the Lheit-Lit'en Nation at a duly convened meeting of the said council on the 26th day of November, 1996.

Moved by: [Barry Seymour]      Seconded [Ernest Gouchie]

Voting in favour of the by-law are the following members of the council:

<u>[Barry Seymour]</u>	<u>[Ernest Gouchie]</u>
Chief Barry Seymour	Councilor Ernest Gouchie

being a majority of those members of the Council of the Lheit-Lit'en Nation present at the aforesaid meeting of the Council.

The Quorum of the Council is 2 members

Number of the members of the Council present at the meeting: 2

**[LHEIT-LIT'EN NATION INDIAN BAND  
RATES BY-LAW 1997]**

[Approved by Minister on June 20, 1997]

**SCHEDULE "A"**  
**Prescribed Tax Rates**  
**For the Taxation Year 1997**

Class of Property	Tax Rate
1. Residential	N/A
2. Utilities	26.5
3. Unmanaged Forest Lands	N/A
4. Major Industry	22.8834
5. Light Industry	N/A
6. Business/Other	N/A
7. Managed Forest Lands	N/A
8. Recreational Property/Non-Profit Organization	N/A
9. Farm	N/A

BE IT KNOWN that this by-law entitled "the Rates By-law" will be in effect for the 1997 taxation year. This will cover all reserve lands of the Lheit-Lit'en Nation for use or occupation of their lands. It is hereby enacted as Taxation Rates By-law, 1997 by the Chief and Council of the Lheit-Lit'en Nation at a duly convened meeting of the said council on the 3rd day of June, 1997.

Moved by: [Ronald Seymour]      Seconded by: [Genevieve Paul]

Voting in favour of the by-law are the following members of the council:

<u>[Ronald Seymour]</u>	<u>[Genevieve Paul]</u>
Councilor Ronald Seymour	Councilor Genevieve Paul

being a majority of those members of the Council of the Lheit-Lit'en Nation present at the aforesaid meeting of the Council.

The Quorum of the Council is 2 members

Number of the members of the Council present at the meeting: 2

**LILLOOET INDIAN BAND**  
**PROPERTY TAX EXPENDITURE BY-LAW**

[Approved by Minister on March 20, 1997]

**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 67(5) of the property taxation by-law authorizes the making of certain expenditures out of property tax revenue and, in addition, the taxation expenditure by-law was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

**D.** Council wishes to revoke the taxation expenditure by-law and to authorize expenditures (in addition to those authorized under subsection 67(5) of the property taxation by-law) to be made out of property tax revenue from time to time in this by-law;

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

**SHORT TITLE**

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

**INTERPRETATION**

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

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



“band” means the Lillooet Indian Band,

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

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

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

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

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 67(5) of the property taxation by-law,

“property assessment by-law” means the Lillooet Indian Band Property Assessment By-law approved and passed by the council on the 23rd day of September 1992 and approved by the minister on the 30th day of July, 1993, as amended from time to time,

“property taxation by-law” means the Lillooet Indian Band Property Taxation By-law approved and passed by the council on the 23rd day of September 1992 and approved by the minister on the 30th day of July, 1993, 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,

- (c) remediating environmentally contaminated reserve lands, and
- (b) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials,

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

“surveyor of taxes” means the surveyor of taxes appointed by council under the Lillooet Indian Band 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 67(5) of the property taxation by-law or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

#### PROPERTY TAX REVENUE ACCOUNTS

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

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

#### ADMINISTRATION AND ENFORCEMENT

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

#### BY-LAW REMEDIAL

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

#### MISCELLANEOUS

8.(1) 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.

APPROVED AND PASSED at a duly convened meeting of the Band Council



SCHEDULE "A"  
1996  
ANNUAL EXPENDITURE BY-LAW

	B.C. Assess- ment Roll	Tax Rate	Taxes Payable
Class 1 Residential	439,200	11.8989	5225.99
Class 2 Utilities	1,152,300	39.7480	45802.62
Class 3 Unmanaged Forest Lands		18.7775	
Class 4 Major Industry	4,513,700	34.1383	
154,090.04			
Class 5 Light Industry		31.1945	
Class 6 Business-Other	200,000	24.0945	4018.90
Class 7 Managed Forest Land		9.243	
Class 8 Recreation		10.7957	
Class 9 Farm		13.1260	
Total			209,136.55
Less: Home Owner - Senior Equalization Grants			8,856,20
TOTAL TO BE COLLECTED			200,280.35
Expenditures:	1995		1996
Improvements	12,684.00		40,000.00
Library	1,714.00		2,500.00
Fire Protection	10,220.00		8,993.00
B.C. Assess. Authority	3,253.00		4,039.62
Recreation Centre	20,000.00		15,000.00
Uxwalimxw Cultural Centre			7,000.00
Administration	19,624.00		19,494.24
Office Complex	38,300.00		45,000.00
Recreation Area:			
IR.#1, \$4, #5	10,000.00		10,000.00
Projected Delinquencies	44,363.00		44,253.49
Surplus Fund			
Interest Earned			
Hospital			4,000.00
TOTALS	160,158.00		200,280.35

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lillooet Indian Band held at the Lillooet Indian Band Administration Office, Lillooet, British Columbia, V0K IV0 this   [11]   day of [February] , [1997] .

A Quorum of Council consists of   [3]   members.

Moved by:   [S. Scotchman]  

Seconded by:   [M. Napoleon]  

A Quorum of Council consists of 2 Councillors

	<div><div><u>  [W. Machell]  </u></div><div>Chief</div></div>	
<div><div><u>  [Name Surname]  </u></div><div>Councillor</div></div>		<div><div><u>  [Name Surname]  </u></div><div>Councillor</div></div>
<div><div><u>  [Name Surname]  </u></div><div>Councillor</div></div>		<div><div><u>  [Sean Scotchman]  </u></div><div>Councillor</div></div>





**[LILLOOET INDIAN BAND  
RATES BY-LAW 1997-T01]**

[Approved by Minister on June 20, 1997]

**SCHEDULE “A”  
Lillooet Indian Band  
Prescribed Tax Rates  
For the Taxation Year 1997**

Class of Property	Tax Rate
1. Residential	11.8989
2. Utilities	39.7480
3. Unmanaged Forest Lands	18.7775
4. Major Industry	34.1383
5. Light Industry	31.1945
6. Business/Other	24.0945
7. Managed Forest Land	9.2430
8. Recreational Property/Non-profit Organization	10.7957
9. Farm	13.1260

BE IT KNOWN that this by-law entitled “The Lillooet Rates By-law” which forms part of the Taxation By-law passed by Chief and Council and approved by the Minister on July 30, 1993, that being a by-law to establish by by-law a system on the reserve lands of the Lillooet Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, possess or use land within the boundaries of the reserves is hereby enacted as by-law 1997-T01 by Chief and Council of the Lillooet Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Lillooet Indian Band held at the Lillooet Indian Band Administration Office, Lillooet, British Columbia, this [May 30] day of 199[7].

Moved by: [SEAN SCOTCHMAN]      Seconded by: [WALTER LEECH]

A Quorum of Council consists of 2 Councillors

[W. Machell]

Chief

[Marilyn Napoleon]

Councilor

[Sean Scotchman]

Councilor

[Walter Leech]

Councilor

[Harold Pelegrin]

Councilor

**LILLOOET INDIAN BAND**  
**TAXATION AMENDING BY-LAW NO. 1996-T02**

[Approved by Minister on March 20, 1997]

WHEREAS the Lillooet Indian Band passed the Lillooet Indian Band Taxation By-law which was duly approved by the Minister of Indian Affairs pursuant to Section 83 of the *Indian Act*;

AND WHEREAS the Chief and Council of the Lillooet Indian Band deem it advisable to amend the Lillooet Indian Band Taxation By-law in order to authorize the provision of taxpayer grants similar to those provided under the provincial property taxation system;

NOW BE IT HEREBY RESOLVED that the Chief and Council of the Lillooet Indian Band hereby enacts the following amendment by-law for the purposes of land and property assessment and taxation pursuant to Section 83(1) of the *Indian Act*.

**1. SHORT TITLE**

This by-law may be cited as the Lillooet Indian Band Taxation Amending By-law No. 1996-T02.

**2. The taxation by-law is amended by adding the following sections:**

**“POWER TO REDUCE TAXES BY MEANS OF A HOME OWNER GRANT**

**33.1(1)** Council may from time to time provide by band council resolution for the reduction of property taxes due by a residential taxpayer for a taxation year, a grant to equivalent to or less than those provided from time to time under the provincial property taxation system.”

**“POWER TO REDUCE TAXES BY MEANS OF AN EQUALIZATION GRANT**

**33.2(1)** Council may from time to time provide by band council resolution for the reduction of property taxes due by a taxpayer other than a residential taxpayer, a grant equivalent to or less than the amount of an exemption as would be provided from time to time by the Province of British Columbia.”

**3. Section 10(4) of the Lillooet Indian Band Taxation By-law is amended by deleting it and substituting it with the following:**

(4) For the taxation year, and dates, times or periods established under this by-law or the Lillooet Indian Band Assessment By-law shall be changed or extended up to 60 days to permit, enable and allow the effective and efficient

implementation and administration of this by-law and the Lillooet Indian Band Assessment By-law.

APPROVED AND PASSED at a duly convened meeting of the council of the Lillooet Indian Band held at Lillooet Indian Band Administration Office, Lillooet, British Columbia, this 11 day of February, 1997.

Moved by: [H.D. Pelegrin]      Seconded by: [S. Scotchman]

A Quorum of Council consists of 3 Councillors

[W. Machell]

Chief

Councillor

[Marilyn Napoleon]

Councillor

[Harold Pelegrin]

Councillor

[Sean Scotchman]

Councillor

[LITTLE SHUSWAP INDIAN BAND  
RATES BY-LAW 1997-T02]

[Approved by Minister on May 30, 1997]

SCHEDULE “A”  
LITTLE SHUSWAP INDIAN BAND  
Prescribed Tax Rates  
For the Taxation Year 1997

Class of Property	Tax Rate IR #1,2,4,5
1. Residential	9.24
2. Utilities	49.74
3. Unmanaged Forest Land	39.26
4. Major Industry	35.47
5. Light Industry	23.25
6. Business/Other	18.37
7. Managed Forest Land	26.21
8. Recreational Property/NonProfit Organization	13.84
9. Farm	13.69

BE IT KNOWN that this By-Law entitled “the Rates By-Law” which forms part of the Taxation By-Law passed by Chief and Council and approved by the Minister on November 30th 1995, that being a by-law to establish by by-law a system on the reserve lands of the Little Shuswap Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 1997-T02 by the Chief and Council of the Little Shuswap Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Little Shuswap Indian Band held at Little Shuswap Indian Band Adminstration Office, Squilax, British Columbia, this [23] day of [May] , 1997.

Moved by: [FELIX ARNOUSE]    Seconded by: [WES FRANCOIS]

A Quorum of Band Council consists of Two Councillors.

	[Felix Arnouse] _____ Chief	
[Wes Francois] _____ Councillor		[George Simon] _____ Councillor
_____ Councillor		_____ Councillor

**[LOWER KOOTENAY INDIAN BAND  
RATES BY-LAW 1997-T01]**

[Approved by Minister on May 29, 1997]

SCHEDULE "A"  
Lower Kootenay Indian Band  
Prescribed Tax Rates  
for the Taxation Year 1997

Class of Property	Tax Rate
1. Residential	11.4755
2. Utility	36.2088
3. Unmanaged Forest	12.6510
4. Major Industry	12.6510
5. Light Industry	27.2216
6. Business/Other	25.0848
7. Managed Forest	12.7800
8. Recreational/Non Profit	12.0214
9. Farm	14.3341

BE IT KNOWN that this By-law entitled "the Rates By-law" which forms part of the Lower Kootenay Indian Band Taxation By-law passed by Chief and Council and approved by the Minister March 9th, 1992, that being a by-law to establish by by-law a system on the reserve lands of the Lower Kootenay Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 1997-T01 by the Chief and Council of the Lower Kootenay Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Lower Kootenay Indian Band Council held at the Lower Kootenay Indian Band Administration Office, Creston, British Columbia, this [12] day of [May] , 1997.

Moved by: [Arlene Basil]                      Seconded by: [Chad Luke]

A Quorum of Band Council consists of 3 Councillors.

[Chad Luke]  
Chief

[Arlene Basil]  
Councillor

Councillor

[M. Jason Louie]  
Councillor

Councillor

**LOWER NICOLA INDIAN BAND**  
**1997 ANNUAL TAX RATES BY-LAW NUMBER 12**

[Approved by Minister on July 14, 1997]

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

WHEREAS pursuant to section 18.1 of the Lower Nicola Indian Band Taxation By-law it is necessary for Band Council during each taxation year to enact a by-law establishing, imposing and levying the tax rate for each separate property class within each separate property class within each separate taxation district.

NOW THEREFORE the Band Council of the Lower Nicola Indian Band enacts as follows:

1. Schedule "II" annexed hereto (in section 2. called the "Schedule") is hereby declared an integral part of this by-law.
2. For the purposes of subsection 18.1(3) and (4) of the Lower Nicola Indian Band Property Taxation By-law there are hereby established, imposed and levied for the taxation year 1997 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.
3. This 1997 Annual Tax Rates By-law may be cited for all purposes as "By-law Number 12".
4. This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Nicola Band held at the Lower Nicola Council Offices, Nicola Mameet Indian Reserve No. 1, British Columbia, this 4th day of June, 1997.

[Bill John]
_____ Councillor
[Patrick Sterling]
_____ Councillor
[Johnny Jackson]
_____ Councillor

[Don Moses]
_____ Councillor
[Garry Lafferty]
_____ Councillor
_____
Councillor

## SCHEDULE II

1997 ANNUAL RATE SCHEDULE  
Property Classes Within Each Taxation District  
(Section 18)

Column 1	Column 2	Column 3	Column 4		
Name of Taxation District	Named Reserves Compromising Taxation District	Property Taxes	Tax Rates for the Taxation Year		
			Local Purposes	Other BCAA	Total of all Tax Rates
Lower Nicola Taxation District	All Reserves: including	(01) Residential	11.2222	0.1215	11.3437
		(02) Utilities	59.2117	0.5711	59.7828
	Nicola Mameet Indian Reserve No. 1	(03) Unmanaged Forest Land	12.0000	0.0000	12.0000
	Hamilton Creek Indian Reserve No. 7	(04) Major Industry	48.3308	0.7205	49.0513
	Pipseul Indian Reserve No. 3	(05) Light Industry	31.5356	0.3767	31.9123
	Joeyaska Indian Reserve No. 2	(06) Business & Other	25.7853	0.3803	26.1656
	Logan's Indian Reserve No. 2	(07) Managed Forest Land	6.0000	0.0000	6.0000
	Zoht Indian Reserve No's 4, 5 & 14	(08) Recreational Property / Non-Profit Organization	12.0244	0.1434	12.1678
	Speous Indian Reserve No.	(09) Farm	17.9569	0.1737	18.1306



Property Class	1996 rate*	1997 rate*	% increase	% of total Merritt rate
	*Excluding B.C.A.A. Component			
1. Residential	11.0276	11.2222	1.76	100
2. Utilities	59.1012	59.2117	0.19	100
3. Unmanaged Forest	12.0000	12.0000	0.00	100
4. Major Industry	50.6305	48.3308	-4.54	100
5. Light Industry	31.6362	31.5356	-0.32	100
6. Business/Other	26.9569	25.7853	-4.35	100
7. Managed Forest	6.0000	6.0000	0.00	100
8. Recreational	12.1530	12.0244	-1.06	100
9. Farm	18.0077	17.9569	-0.28	100

**LOWER NICOLA INDIAN BAND**  
**PROPERTY ASSESSMENT AMENDING BY-LAW NUMBER 11**

[Approved by Minister on July 23, 1997]

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

AND WHEREAS the Band of the Lower Nicola Indian Band approved a Property Assessment By-law at a duly convened meeting of the Band Council on October 27, 1993 (the "Property Assessment By-law") to establish by by-law a system for the taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess, or use the land in the reserve;

AND WHEREAS it is considered to be expedient and necessary that the following Amending By-law be enacted for the purposes of updating and correcting the Property Assessment By-law as more particularly described below;

NOW BE IT HEREBY RESOLVED that the Band Council of the Lower Nicola Indian Band hereby makes the following Amending By-law to the Property Assessment By-law:

**SHORT TITLE**

1. This Amending By-law of the Property Assessment By-law may be cited as "By-law Number 11".

**VALUATION FOR CERTAIN PURPOSES NOT ACTUAL**

2. Subsection 27(1)(c) of the Property Assessment By-law is hereby amended by deleting the words, "including pumping equipment, compressor equipment, storage tanks and buildings," and inserting in their place the following words, "but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings,"

3. Subsection 27(2) of the Property Assessment By-law is hereby deleted in its entirety.

4. Subsection 27(3) of the Property Assessment By-law is hereby deleted in its entirety, and the following is inserted in its place:

27(3.1) The rates respecting the right of way referred to in subsection (1)(d) and (e), shall be based on the criteria set out in Schedule XV.

27(3.2) For the purposes of subsection (1)(d), "right of way" does not include:

- (a) the land of which the corporation referred to in subsection 1(a) or (c) is not the owner within the meaning of this by-law, and

- (b) land that the corporation referred to in subsection (1)(a) or (c) leases to a lessee.

**27(3.3)** For the purposes of subsection (1)(e), “right of way” means land that meets the criteria set out in Schedule XVI.

#### APPEALS TO BOARD OF REVIEW

**5.** Subsection 41(1) of the Property Assessment By-law is hereby amended by deleting the words, “and may in general terms state his grounds of complaint,” and inserting in their place the following words, “and his written notice must state in general terms his grounds of complaint,”

#### ADOPTION BY REFERENCE TO PROVINCIAL LEGISLATION

**6.** The Property Assessment By-law is hereby amended by adding as section 74 the following:

##### “ADOPTION BY REFERENCE TO PROVINCIAL LEGISLATION

**74(1)** Notwithstanding any other provision hereof and the values, rates and costs set out in the Schedules to this by-law, for the purposes of the by-law and the assessment of property for the 1998 property taxation year and any subsequent taxation year thereafter, the assessments shall be determined in accordance with the values, rates and costs established by the *Assessment Act* R.S.B.C. 1996 c. 20, and the regulations thereto, as amended from time to time, unless the council has by by-law expressly amended the assessment values, rates and costs described in the Schedules to this by-law for any particular property taxation year, on or before January 31 of such property taxation year, in which case assessments for that taxation year and each subsequent taxation year shall be determined in accordance with the amendment.

**74(2)** In the event that it is held by a court that the adoption of the provincial assessment values, rates and costs by reference as set out in section 74(1) is not effective, then the assessment values, rates and costs shall be determined as set out in the Schedules attached to this by-law, as amended.”

#### SCHEDULES

**7.** The following Schedules are attached to and constitute part of the Property Assessment By-law:

Schedule “XV” - Railway Right of Way Valuation Criteria

Schedule “XVI” - Criteria for Railway Right of Way Definition

COMING INTO FORCE OF AMENDMENT AND APPLICATION

8. This Property Assessment By-law Amendment will come into force and effect upon approval by the Minister, and shall be applicable to the 1998 property taxation year and any subsequent taxation year thereafter.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Nicola Indian Band held at the Lower Nicola Band office Council Chambers, Nicola Mameet Indian Reserve No. 1, British Columbia, this  [21]  day of May, 1997.

Voting in favour of this by-law are the following members of the Band Council:

<u> [Victor York] </u> Chief Victor York	<u> </u> Councillor
<u> [Bill John] </u> Councillor	<u> </u> Councillor
<u> [Garry Lafferty] </u> Councillor	<u> </u> Councillor
<u> [Eunice Watson] </u> Councillor	<u> [Patrick Sterling] </u> Councillor

Being a majority of those members of the Band Council of the Lower Nicola Indian Band present at the aforesaid meeting of the Band Council.

The Quorum of the Band Council is five members.

Number of members of the Band Council present at the meeting:  [6]

## SCHEDULE XV

### Railway Right of Way Valuation Criteria

#### CRITERIA - BASIC CORRIDOR

1. In setting rates under section 27(1)(e) of this by-law for a continuous strip of land of up to 100 feet in width, or a siding, wye, spur or interchange that must be considered part of the right of way for the track in place of the railway corporation because it meets the criteria set out in Schedule XVI the following criteria apply:
  - (a) a prescribed rate should approximate the rate that is the average for assessments across British Columbia as authenticated by courts of revision on the assessment rolls for the preceding taxation year for parcels of land abutting rights of way for track in place of railway corporations,
  - (b) the average referred to in paragraph (a) may be a weighted average by assessment area or part of an assessment area, and
  - (c) in prescribing a rate, adjustments may be made to reflect restrictions in the title or the size of the land.

#### CRITERIA - SAFE OPERATION

2. In setting rates under section 27(1)(e) of this by-law for land not covered by section 1 that is required to control slope stability, remove snow, secure cuts and fills, protect a line of sight or prevent flooding to allow for the safe operation of track in place of a railway corporation that must be considered part of the right of way for the track in place of the railway corporation because it meets the criteria set out in Schedule XVI, the following criteria apply:
  - (a) a prescribed rate should approximate the median rate for the assessments as authenticated by courts of revision on the assessment rolls for the preceding taxation year for the lowest valued land in each assessment area in British Columbia where land described in this section is located.

## SCHEDULE XVI

## Criteria for Railway Right of Way Definition

## CRITERIA - RIGHT OF WAY FOR TRACK IN PLACE

- 1.(1) Land must be considered to be right of way for the track in place of a railway corporation if the following criteria are met:
  - (a) the railway corporation is the interest holder, as defined in section 1 of this by-law, of the land;
  - (b) the land is not occupied by a person that is not a railway corporation; and
  - (c) the land is
    - (i) a continuous strip of up to 100 feet in width used for the operation of track in place of a railway corporation,
    - (ii) located outside the land described by subparagraph (i) and is used exclusively as an interchange or single siding, wye or spur for the operation of track in place of a railway corporation, or
    - (iii) required to control slope stability, remove snow, secure cuts and fills, protect a line of sight or prevent flooding to allow for the safe operation of track in place of a railway corporation.
- (2) Despite subsection (1), if land is used as a station ground, a terminal, a freight yard, a stockyard, a marshalling yard, an intermodal terminal, or for another railway use of land, then
  - (a) the portion of that land that is located outside the continuous strip described in subsection (1)(c)(i) must not be considered to be right of way for track in place of railway corporation, and
  - (b) no more than one continuous strip described in subsection (1)(c)(i) may be considered in respect of that land for the purposes of paragraph (a).

**MCLEOD LAKE INDIAN BAND PROPERTY TAX BY-LAW**

[Approved by Minister on February 3, 1997]

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

AND WHEREAS the Council of the McLeod Lake Indian 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 McLeod Lake Indian Band at a duly convened meeting, enacts the following by-law.

#### SHORT TITLE

1. This by-law may be cited as the McLeod Lake Indian Band Property Assessment and Taxation By-Law.

#### PART I

#### INTERPRETATION

2.(1) In this by-law,

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

“assessment area” means lands situated within the boundaries of Indian Reserve(s):

McLeod Lake Indian Reserve #1

Pack River Indian Reserve #2

War Lake Indian Reserve #3

Carp Lake Indian Reserve #4

McLeod Lake Indian Reserve #5

“assessment roll” means a list prepared pursuant to this by-law setting out real properties within the assessment area and their assessed values.

“assessment year” means the year proceeding the fiscal year in which taxes are to be levied.

“assessor” means a person, or persons, appointed from time to time by Chief and Council for the purposes of all or part of this by-law and any related duties as required by Band Chief and Council and shall include the head assessor.

“assessed value” means the actual value of land or improvements, or both, as determined under this by-law.

“Band” means the McLeod Lake Indian Band.

“Band Council Resolution” or “resolution” means a motion, as recorded in the



minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the councillors of the Band present at that meeting.

“Band land” means Reserve land other than land held under a C.P.

“C.P.” means a Certificate of Possession as defined under Sections 20(1) and 20(2) of the *Indian Act*; and for the purposes of this by-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under Sections 20(4) and 20(5) of the *Indian Act*.

“Chief” means the Chief of the McLeod Lake Indian Band as selected according to the custom of the Band.

“Chief and Council” or “Band Council” means the Chief and Council of the McLeod Lake Indian Band as selected by the custom of the Band or under sections 2(1) and 74 of the *Indian Act*.

“Council of the Band” or “Council” means the Chief and Councillors of the McLeod Lake Indian Band;

“fiscal year” means April 1 of any year to March 31 of the succeeding year.

“holder” means a person in lawful possession of real property in the assessment area or a person who, for the time being,

- (a) is entitled to the possession of that property; or
  - (b) is an occupant of that property; or
  - (c) has any right, title, estate or interest in property; or
  - (d) is a trustee of real property;
- in the assessment area.

“improvement” means an addition to 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;
- (d) a mobile home.

“land” means land and improvements, or interest in land and improvements, in the

reserve, including rights to occupy, possess or use land and improvements in the reserve.

“local government services” includes local improvements, capital works, utility services, and the provision of any other services normally found in organized communities.

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

- (a) opening, widening, straightening, extending, grading, leveling, diverting or paving a street;
- (b) constructing a sidewalk, footcrossing, curbing, bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;
- (c) making, deepening, enlarging, or lengthening a common sewer or water system;
- (d) making sewer or water service connections to the street line on land abutting the main;
- (e) constructing a conduit for wires or pipes along or under a street;
- (f) reconstructing, replacing or repairing any of the works mentioned or any other related works.

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

“locatee” means an Indian who is in lawful possession of land in the reserve pursuant to Section 20(1)(2) of the *Indian Act* and for whose benefit the Minister has leased the land pursuant to Section 58(3) of the *Indian Act*.

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

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

- (a) is used or designed for use as a dwelling or sleeping place, and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried

unless licenced and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days.

“occupant” means a person who, for the time being, is in actual occupation of real property.

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

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

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

“real property” means land and the improvements thereon and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve, and includes a highway or railway right-of-way.

“Registrar” means the Lands Administrator for the McLeod Lake Indian Band as appointed by the Chief and Council.

“Reserve” means McLeod Lake Indian Band Indian Reserves as such reserves are defined in the *Indian Act*, Section 2(1), and any land held as a special reserve for the use and benefit of the McLeod Lake Indian Band pursuant to Section 36 of the *Indian Act*.

“residential property” means real property used primarily for family residential purposes.

“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, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this by-law.

“tax administrator” means the Band Administrator of the McLeod Lake Indian Band or any person(s) delegated by the Band Council for such purposes.

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

“taxation authority” means the Chief and Council of the McLeod Lake Indian Band.

“trailer” means any structure, other than a mobile home, whether ordinarily equipped with a wheels or not, that is constructed or manufactured to be moved from one point to another by being towed or carried.

“trustee” means an executor, administrator, guardian, committee, receiver or any person having or taking upon himself the lawful possession, administration or

control of property affected by an express trust, or having by law possession, management and control of the property of a person under any legal disability.

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

## PART II

### ADMINISTRATION

Tax  
Administrator

**3.(1)** The Council of the Band may appoint a person for a specified or indefinite term to administer this by-law who shall be called the “tax administrator”.

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

(3) The Council of the Band may

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

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

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

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

(e) develop, prescribe, and require the use of all forms necessary for the administration of this by-law.

## PART III

### APPLICATION OF BY-LAW

Application of  
By-law

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

## PART IV

### LIABILITY TO TAXATION

Taxable Property

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

(2) The taxation authority may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of taxation issue where it is in the best interests of the Band to do so.

Exemption

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

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

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

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

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

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

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

(g) a 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 land and interests in land are liable to service and local improvement charges.

**8.** Where an interest in land is not subject to taxation, that fact does not affect the liability to taxation of any other interest in the same land.

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

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

## PART V

### LEVY OF TAX

Persons Subject  
to Taxation

**10.(1)** Where land or an interest in land is subject to taxation, any person who has an interest in land, and who has a right to occupy, possess or use the land, or any person occupant of the land, is liable to taxation.

(2) Where more than one person is liable to taxation with respect to a parcel of land or an interest in a parcel of land, those persons are liable jointly and severally to taxation.

Tax Rates

**11.(1)** On or before the 31st day of May in each calendar year or so soon thereafter as practicable, the Council of the Band shall adopt a by-law to impose tax rates on property which is subject to taxation under this by-law. Taxes levied under this by-law relate to the calendar year in which the levy is first made and are based upon the assessed values of the land and improvement as determined under the provisions of this by-law.

(2) For the purposes of imposing taxes on property which is subject to taxation, the Council of the Band 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 \$1,000 of assessed value of the land and improvements as determined by accordance with subsection (1).

**12.** Taxes levied in a taxation notice mailed under Section 24 are due and payable on July 31st of the year in which they are levied.

## PART VI

### INFORMATION FOR ASSESSMENT ROLL

Information for  
Assessment Roll

**13.(1)** Every person liable for tax and every person whose name is shown on the assessment roll shall, on request, forthwith furnish to the assessor or to the tax administrator, in writing and signed by the person concerned, information, in such detail as requested, in the form set out in Schedule I, concerning purchase

price, terms and covenants in leases, construction costs, costs of alterations and repairs, rents payable, paid or agreed to be paid or otherwise concerning the land used or occupied by that person.

(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 may value the land on the basis of information in his or her possession.

## PART VII

### ASSESSED VALUE

**Assessors**                    **14.(1)** The Council of the Band may appoint one or more assessors for a specified or indefinite term.

(2) An appointment under subsection (1) may be for the purpose of valuing particular land or particular kinds of lands, including any rights to occupy, possess or use land in the reserve, as set out in the resolution.

**Valuation Date**           **15.** The date of the valuation is July 1st of the year during which the assessment roll is completed.

**16.** The assessor shall carry out a valuation no later than July 1st which valuation shall constitute the assessed value for tax purposes for 1997 and each subsequent year until it is replaced by a general revaluation or until amended in accordance with Part IX of this by-law.

**Criteria for Valuation**       **17.(1)** The assessor shall assess land according to the various classes of real property established by this by-law as set out in Schedule II.

(2) For the purposes of assessing property pursuant to this by-law the assessor shall utilize the practices and regulations established under the *Assessment Act* of British Columbia and its Regulations as amended from time to time.

**18.(1)** Except as provided in subsection (3), the assessor shall value land as if the taxable interest were held in fee simple without encumbrance or restriction.

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

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

(b) the track in place of a railway corporation;

(c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;

(d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (c);

(e) the right of way for track referred to in paragraph (b).

(3) Notwithstanding subsection (1), if the Council of the Band 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 referred to in subsection (3) or the right of the Council of the Band to terminate an interest is not a restriction within the meaning of subsection (3).

## PART VIII

### THE ASSESSMENT ROLL

#### Contents of Assessment Roll

**19.** No later than December 31 for the 1997 taxation year and no later than December 31 of the year thereafter the tax administrator shall prepare an assessment roll containing the following particulars:

(a) the name and last known address of the person assessed;

(b) a short description of the land;

(c) the classification of

(i) the land, and

(ii) the improvements;

(d) the actual value by classification of

(i) the land, and

(ii) the improvements;



- (e) the total assessed value;
- (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 tax administrator shall include in the assessment roll the particulars set out in section 19 for any land or 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 bare land on which they are located.

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

(2) A person who is the holder of a charge or an interest in land or a right to use, occupy or possess 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 adoption by resolution of the Council of the Band.

(2) On adoption, the assessment roll is open to inspection in the McLeod Lake Indian Band office on the McLeod Lake Indian Reserve #1 by any person during regular business hours.

**24.(1)** The tax administrator shall on or before January 31st of each year or, as soon as practical after adoption of the assessment roll by resolution of the band council, mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

(2) The notice of assessment shall be in the form set out in Schedule III and shall contain the information set out in the assessment roll in respect of that parcel and shall contain a statement as to the right of appeal.

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

## PART IX

## ALTERATIONS AND ADDITIONS

Amendment of  
Assessment  
Roll

**26.(1)** Where the tax administrator finds that during the current taxation year:

- (a) taxable land or an interest in land is not entered in the assessment roll;
- (b) the value of land or 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 any clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation;

the tax administrator shall amend the assessment roll to effect the necessary changes but subject to section 28, no amendments shall be made after December 31 of the current taxation year.

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

Notice of  
Amended  
Assessment

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

Under-assessment

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

the tax administrator shall issue an amended assessment notice, in the form set out in Schedule III, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll persisted.

**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 the Council of the Band approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that have been paid, together with interest at the rate of 3% (three percent) per annum, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

## PART X

### APPEALS

Establishment of  
Assessment  
Review  
Committee

**32.(1)** The Chief and Council shall by Band Council Resolution establish an Assessment Review Committee which shall consist 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 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 McLeod Lake 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 18.

(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 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 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/her services as a member of the Assessment Review Committee at a rate of fifty dollars per hour [or four hundred dollars per day] for time spent on activities related to the Assessment Review Committee.

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

- (a) is convicted of an offense under the *Criminal Code*;
- (b) fails to attend three consecutive appeal hearings; or
- (c) fails to perform any of his or her duties under the 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, within 30 days of the date of mailing of an assessment notice, appeal to the Assessment Review Committee in respect of the following matters:

- (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 office of the head assessor within 30 days of the mailing of the assessment notice.

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

of the solicitor or agent, as well as the name and address of the appellant.

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

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

Duties of  
Committee

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

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council upon assessments, classes of assessments and assessment rolls which the Committee deems necessary;
- (c) select a Chairman of the Board who shall supervise and direct the work of the Board;
- (d) give all appellants at least 10 days notice of the time and place for the hearing of appeals;
- (e) have the custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its own proceedings in order to fairly and adequately determine any appeal, including the power to require the attendance of any person to give evidence at the hearing of the appeal; and
- (g) where an appeal relates to real property of which a person other than the appellant is the holder, give each such person not less than ten days notice of the time, date and place fixed for the hearing by the Assessment Review Committee of the appeal, and the notice shall specify the nature of the appeal.

(2) In performing its duties under this by-law the Assessment Review Committee shall:

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

Chairman

(3) The Chairman of an Assessment Review Committee shall:

- (a) supervise and direct the work of the Assessment Review Committee, and
- (b) preside at sittings of the Assessment Review Committee.
- Secretary (4) There shall be a Secretary of Assessment Review Committee, who shall be appointed by the Chief and Council.
- (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) obey the directions given to him by the Chairman or the Committee relating to his office.
- Parties **35.(1)** The head assessor, or his/her designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the head assessor notice of any appeal and reasonable opportunity to be heard at any appeal proceedings.
- (2) The Assessment Review Committee shall give the Band Council notice of, and a reasonable opportunity to be heard at, any appeal proceedings which raise issues of law regarding anything done under this by-law.
- Quorum and Vacancy **36.(1)** A majority of the members of the Assessment Review Committee constitutes a quorum.
- (2) Where a quorum of the members of an Assessment Review Committee is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.
- (3) All questions respecting the revision of an assessment roll and the deciding of any appeals with respect thereto shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.
- (4) The Chief and Council may by Band Council Resolution establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.
- Conflict of Interest **37.** No person may 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 real

property assessment to which an appeal relates;

(b) is the Chief or a member of the Council of the Band;

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

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

Date of sittings

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

(a) be commenced no later than 14 days after the final date for submission of the Notice of Appeal referred to in section 33; and

(b) be completed within 60 days of their commencement as set out in subsection 1(a).

(2) The head 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.

Witnesses and documents

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

(2) (a) 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;

(b) The Notice shall be signed by the Chairman of the Committee who issues it and shall be served on the witness by the party at least 2 days before the appeal.

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

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

Hearing of  
Appeals

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

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

(3) An Assessment Review Committee may, after hearing an appeal, postpone consideration thereof to some future time and the appellant shall, if required by the Committee, produce all relevant books, papers and documents and answer all proper questions and give all necessary information affecting the property or matter under consideration.

(4) An Assessment Review Committee may order that the costs of a proceeding before the Committee shall be paid by or apportioned between the persons affected by the appeal in the manner it thinks fit, provided however that such costs shall not exceed 10% of the amount of the taxes payable concerning the real property 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 property should be different from the value determined by the assessor.

Reference to  
Band Council

**41.(1)** Within 7 days from the hearing an appeal, the Assessment Review Committee shall submit to Band Council its decisions on each appeal, including the vote of each member of the Committee, either in favour or against the allowing of the appeal.

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

Notice of  
decision

(4) Not later than six 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.

Amendment of  
Roll

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

(7) Amendments made to the assessment roll pursuant to subsection (3) shall be dated and initialed by the assessor.

(8) Forthwith upon the receipt of an amended assessment roll under subsection (6), the Chairman shall:

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

## PART XI

### TAX NOTICE

Tax Notice

**42.(1)** Where the Council of the Band 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 parcel of land or 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, subsequent to payment of taxes, it is shown that a property recorded on the taxation roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the surveyor of taxes shall, at the direction of the Council, remit or refund to the person liable for the unpaid taxes the amount of taxes shown to have been imposed in excess of liability.

(2) Where taxes imposed under this by-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, in the discretion of the council, be refunded in whole or in part by being applied as a credit on account of the taxes due and accruing due.

## PART XII

### DUE DATE AND INTEREST

When Taxes  
Payable

**46.(1)** Subject to sections 47 and 48 taxes levied in a tax notice mailed under Section 42 are due and payable as of July 31st 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, such person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal under section 33. The proceedings shall be initiated within 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 Surrendered and Designated Lands Register and the Reserve Land Register, may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

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

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

Interest

**49.** If all or any portion of taxes remain unpaid on July 31st of the year they are first levied such unpaid portion shall bear interest at 10% (ten per cent), compounded annually, and such rate may be changed from time to time by by-law of the Council of the Band.

**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 on account of current taxes.

### PART XIII

#### PERIODIC PAYMENTS

Payment of  
Percentage

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

Payment on  
Account

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

### PART XIV

#### RECEIPTS AND CERTIFICATES

Receipt

**53.** Except where Part XIII applies, on receipt of a payment of taxes, the tax administrator shall issue an official receipt to the tax

payer, and shall enter the number of the receipt on the assessment roll opposite the land or interest in land for which the taxes are paid.

Certificate

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

## PART XV

### APPLICATION OF REVENUES

Application of  
Revenues

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

(2) Moneys raised shall include

(a) taxes;

(b) grants-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.

Authorized  
Expenditures

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

(a) refunds of overpayment and interest;

(b) all expenses of preparation and administration of this by-law;

(c) the remuneration of an 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

Costs of  
Enforcement

**57.** The taxation authority may charge the person named in an assessment roll with all reasonable costs which are incurred in the

collection of all taxes, interest, penalties or other costs imposed by this by-law. Such costs shall be in accordance with Schedule VIII to this by-law.

Liability for  
Taxes

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

(2) Any tax, or 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 an assessment roll that refers to the property taxes which are payable. Such certification shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

#### SPECIAL LIEN AND PRIORITY OF CLAIM

Taxes are  
a Special Lien

**59.(1)** Taxes due and payable are a special lien and encumbrance on the interest of the user, possessor or occupier, of the land, as well as on improvements located on the land.

(2) The special lien and encumbrance referred to in section 59(1) attaches to the interest being taxed, and without limiting the foregoing, attaches to the interest of a subsequent user, possessor or occupier of the land or other assessed proprietary interest.

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

(4) The tax administrator may register a certificate issued under section 58(2) in the Surrendered and Designated Lands Register kept pursuant to Section 55 of the *Indian Act* or the Reserve Land Register kept pursuant to section 21 of the *Indian Act*, on or after January 2 following the taxation year in which the taxes are imposed.

(5) When registered 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, from the time of its registration.

(6) When all taxes levied against the land have been paid, the tax administrator shall certify that the special lien and encumbrance

against the property referred to therein has been discharged, and shall register such certification in the Surrendered and Designated Lands Register or the Reserve Land Register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

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

List of  
Unpaid Taxes

**60.(1)** Except for tax proceedings which have been postponed pursuant to section 60.1 (1), on or after January 2 following the year for which taxes are imposed, the tax administrator shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer.

Demand for  
Payment  
and Notice of  
Enforcement  
Proceedings

(2) On completion of the list pursuant to section 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 all persons whose names are on the list, and to any locatee, tenants, agents or employees of such person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

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

Commencement  
of Enforcement  
Proceedings

(4) Upon the expiration of the 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 the Council to commence enforcement proceedings against the tax debtors. The Council may direct the tax administrator to commence enforcement proceedings.

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

Postponement,  
Reduction and  
Remission of  
Taxes

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

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

(2) reduce or remit the taxes where the 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 by which the taxpayers would be entitled to have their tax indebtedness for the tax year reduced pursuant to applicable home owner grant legislation, if taxpayer's property was not located within or part of the reserve or subject to taxation under this by-law but, rather, was located within a municipality and was subject to taxation by the municipality and to the provisions of such Act.

#### DISTRESS: SEIZURE OF GOODS

Distress

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

Notice of  
Distress

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

Seizure of  
Property

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the tax administrator shall effect a seizure by distress of such property, and post a notice of the property which is seized pursuant to this section on the land. The seized property shall then be in the possession of the Band, as represented by the 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 property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the Band Council.

**DISTRESS: SALE OF GOODS SEIZED BY DISTRESS**

Sale of Goods  
Seized by  
Distress

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

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

(3) A Notice of Sale of Goods Seized by Distress in the form of Schedule XII to this by-law shall be published in at least one newspaper of general local circulation for 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 owner of the property seized. In the event that the tax administrator is uncertain as to the person entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

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

**SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST**

Sale of  
Improvements  
or Proprietary  
Interest

**63.**(1) With the authorization of the Council, if the taxes or any part thereof remain unpaid after expiration of the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60, or upon the expiration of the period specified by the Council pursuant to section 60.1(1), proceedings



by way of sale of improvements or proprietary interests, may be taken by the tax administrator. The tax administrator shall serve the tax debtor and locatee, where applicable, a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form of Schedule XIII to this by-law.

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

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

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

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

Upset Price                (6) The tax administrator, upon receiving the prior approval of the Band Council, may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal to the outstanding taxes with respect to that property, and that upset price shall be the lowest price for which the improvements may be sold and the interest in the Reserve disposed.

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

Redemption  
Period

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

(9) If upon the expiration of the redemption period provided by subsection (8), any amount of the taxes remains outstanding, the sale of the improvements or disposition of the interests shall be considered final and with Ministerial consent, the purchaser shall obtain title to the improvements and to the tax debtor's interest in the Reserve. The tax administrator shall certify the sale in the form provided in Schedule XIV of this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register or the Reserve Land Registry and shall be served on the tax debtor.

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

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor, including all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor. In the event that the tax administrator is uncertain as to the person 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 property, including all costs and charges arising from the sale and disposition, shall be extinguished.

(13) If, pursuant to subsections (7) and (8) the Band has become the owner of the improvements and interest in the Reserve, the tax administrator may sell such within 90 days for not less than the upset price set pursuant to subsection (6).

#### CANCELLATION OF PROPRIETARY INTEREST HELD BY TAXPAYER

Notice of  
Cancellation

**64.(1)** With the authorization of the Council, if the taxes or any part thereof remain unpaid, after the 30 day period provided by

the Demand for Payment and Notice of Enforcement served pursuant to section 60 has expired, or upon the expiration of the period specified by the Council pursuant to section 60.1(1), proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the tax administrator. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in the reserve in the form of Schedule XV to this by-law.

(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 with interest are not paid before June 30 of the year following the taxation year in which they were imposed, or if enforcement proceedings are postponed under section 60.1(1) then six months from the end of the period specified by the Council, the lease, licence or permit to occupy the property which is the subject of the unpaid taxes may be cancelled. The tax administrator shall certify the cancellation in the form provided in Schedule XVI to this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register and the Reserve Land Register.

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

#### FORFEITURE OF PROPERTY

Forfeiture of  
Property

**65.**(1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid 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 the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.

Notice of  
Forfeiture

(2) The tax debtor's interest in the reserve shall not be forfeited under subsection (1) until the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) and in the form set out in Schedule XVII, on the tax debtor and on anyone else who maybe in lawful possession of the lands and the date on which the tax debtor's interest in the reserve forfeits shall be the fortieth day after the date on which the notice was served.

Contents of  
Notice of  
Forfeiture

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

(4) The Notice of Forfeiture shall state:

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

(b) the amount of all taxes, costs and fees that are due and payable to the date of the notice,

(c) the date on which the interest in the reserve held by the tax debtor will forfeit,

(d) the right to prevent forfeiture by payment under this section, and

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

(5) The Notice of Forfeiture shall be given by mail or by delivering it to the person entitled to it at that person's last known address or to the address of that person which is specified in the records of the Taxation Authority.

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

(a) includes all taxes then due and payable, and

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

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

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

## ABSCONDING TAXPAYER

Collection  
Proceedings  
without Notice

**66.(1)** Where the tax administrator has reasonable grounds to believe that the Taxpayer intends to remove his/her goods from the Reserve, or intends to dismantle or remove his/her improvements on Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this by-law, the tax administrator shall apply to the Band Council for authorization to immediately commence any of the collection proceedings set out the by-law and abridge or dispense with the time periods required therein.

(2) In the alternative to subsection (1), or upon the request of the Band Council, the tax administrator may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

## DISCONTINUANCE OF SERVICES

Discontinuance  
of Services

**67.** With the authorization of the Council, if the taxes or any part thereof remain unpaid, after the 30 day provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 has expired, or upon the expiration of the period specified by Council pursuant to section 60.1(1), any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the lands or interests located on the reserve which have been assessed pursuant to this by-law may be discontinued. Notice of Discontinuance of Services in the form of Schedule XIX to this by-law, shall be delivered upon the tax debtor and to the locatee where appropriate, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days when the tax debtor or the locatee may appear before the Band Council to show cause as to why the services should not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will discontinue such services.

## PART XVII

### SERVICE AND LOCAL IMPROVEMENT CHARGES

Establishment of  
Service and Local  
Improvement  
Charges

**68.(1)** The Council of the Band 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) cutting grass or weeds or trimming trees or shrubbery on any highway, lane or other public place;
- (d) suppression of dust on any highway, lane, or other public place;
- (e) collection and disposal of garbage;
- (f) collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding subsections l(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as the Council of the Band 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 any expenses of engineering, advertising, interest and carrying costs, sinking-fund or amortization costs, banking, legal fees, administration and any other expenses incidental to initiating and carrying out the work.

(5) Notwithstanding section 6 of this by-law, land or interests in land not subject to tax are subject to charges levied under this Part.

Notice of  
Charges

**69.(1)** Before imposing a charge, the Council of the Band shall give notice by

- (a) publishing the notice, at least 15 days 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) The notice required by subsections (1) (b) and (c) shall be given at least 15 days prior to the meeting referred to in section 72.

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

(4) The notice shall state

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

Hearing of  
Representations

**70.(1)** On the date and at the time and place set out in the notice referred to in section 71, the Council of the Band shall sit and receive and hear representations.

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

(3) Where the Council of the Band 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 10 per cent, in the rate

of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the by-law that imposes the charge.

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

(2) The Council of the Band 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, it is hereby declared that charges are a special lien under Part XVI.

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

## PART XVIII

### GENERAL AND MISCELLANEOUS

#### Interpretation

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

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

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

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

#### Limitation Period

**76.** No action or proceeding for the return of money paid to the Band, whether under protest or otherwise, on account of a demand, whether valid or invalid, made for tax or any amount under



this by-law, shall be commenced after the expiration of 6 months from the making of the payment; but the payment shall be deemed to have been voluntarily made.

## Extension of Time

**77.** The Chief and Council may by Band Council Resolution extend for a maximum of 30 days the time which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.

## Delivery of Notices

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

## Bylaw Remedial

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

Headnotes,  
Marginal  
Notes, etc

**80.** Head notes, marginal notes and headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

## Coming into Force

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

This by-law is hereby enacted by the Council of the Band at a duly convened meeting held on the [12] day of [August], 1996.

[Harry Chingee]  
Chief Harry Chingee

[Victoria Chingee]  
Councillor

[Elizabeth Solonas]  
Councillor

Councillor

SCHEDULE I  
(section 13)

REQUEST FOR INFORMATION

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

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

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

PURSUANT to Section 13 of the McLeod Lake Indian Band Property Tax By-law, and pursuant to the authority vested in me by Band Council Resolution made the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

Assessor

SCHEDULE II  
(section 17)  
CLASSES OF PROPERTY

*Class 1 - residential*

1. Class 1 property shall include only:
  - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, mobile homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
    - i) hotels or motels other than the portion of the hotel or motel building occupied by the owner as his 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 outbuildings;
  - (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

*Class 2 - utilities*

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of
  - (a) transportation by railway,
  - (b) transportation, transmission or distribution by pipeline,
  - (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) motor car racing;
  - viii) trap shooting;
  - ix) archery;
  - x) ice skating;
  - xi) waterslides;
  - xii) museums;
  - xiii) amusement parks;
  - xiv) horse racing;
  - xv) rifle shooting;
  - xvi) pistol shooting;
  - xvii) horse back 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 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for
  - i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,
  - ii) entertainment where there is an admission charge, or
  - iii) the sale or consumption, or both of alcoholic beverages.

SCHEDULE III  
(sections 24(2), 27, 28)  
NOTICE OF ASSESSMENT

TO: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
RE: \_\_\_\_\_  
(Description of Property or taxable interest)

TAKE NOTICE that the assessment roll has been adopted by Band Council Resolution dated the \_\_\_\_ day of \_\_\_\_\_, 19\_\_ and that in respect of the above-noted parcel of land or interest the following person(s) is/are liable to pay any taxes levied pursuant to the McLeod Lake Indian Band Property Tax By-law:

Name(s)  
Address(es)

The assessed value of the (classification) land	_____
The assessed value of the (classification) improvements	_____
The assessed value of exempt land	_____
The assessed value of the exempt improvements	_____
Total assessed value	_____
Total net taxable value	_____

AND TAKE NOTICE that you may, within 30 days of the date of mailing of this assessment notice, appeal the assessment to the Assessment Review Committee in respect of liability to assessment, assessed value, any alleged assessment classification; or alleged error or omission. The notice of appeal must be in writing and signed by the appellant or his/her agent, and shall set out a mailing address to which all notices to such appellant may be sent. The notice of appeal maybe mailed to the Assessment Review Committee c/o

McLeod Lake Indian Band  
General Delibery  
McLeod Lake, BC  
V0J 2G0

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

Tax Administrator

SCHEDULE IV  
(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT TO the provisions of the McLeod Lake Indian Band Property Tax By-law, I hereby appeal the assessment of the following property:

(Description of the Property)

On the following grounds:

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

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

PRINTED NAME OF APPELLANT

APPELLANT'S  
SIGNATURE

Address to which all notices to  
appellant are to be sent

TO: Assessment Review Committee

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

SCHEDULE V  
(subsection 38(3))

NOTICE OF HEARING

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

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

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

TAKE NOTICE that the Assessment Appeal Committee will hear an appeal from a decision of the Assessment Review Committee dated the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_ relating to the above-noted property which hearing shall be held at the hour of \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_.

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

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

Chairman  
Assessment Appeal Committee



SCHEDULE VI  
(section 39)

REQUEST FOR ATTENDANCE

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

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

\_\_\_\_\_

WHEREAS an appeal has been filed with respect to the assessment of property described as \_\_\_\_\_ (description of property), and whereas it has been made to appear that you may have information to assist the Assessment Appeal Committee.

THIS IS THEREFORE to request you to attend before the Assessment Appeal Committee at \_\_\_\_\_ (location) on the \_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_ (a.m./p.m.) to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

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

Chairman  
Assessment Appeal Committee

SCHEDULE VII  
(section 42)

TAX NOTICE

TO: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
RE: \_\_\_\_\_  
(Description of land or interest in land)

PURSUANT TO the provisions of the McLeod Lake Indian Band Property Tax By-law, taxes in the amount of \_\_\_\_\_ are hereby levied with respect to the above-noted parcel of land or interest in land therein, and take notice that said taxes are due and payable forthwith, by cheque payable to the McLeod Lake Indian Band which may be remitted to

Tax Administrator  
McLeod Lake Indian Band  
General Delibery  
McLeod Lake, BC  
V0J 2G0.

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

\_\_\_\_\_  
\_\_\_\_\_

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

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

Tax Administrator

SCHEDULE VIII  
(section 57)

COSTS PAYABLE BY A TAXPAYER  
ARISING FROM ENFORCEMENT PROCEEDINGS

1. For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.: \$ 35.00 per notice
2. For attending, investigating, inventorying, 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, inventorying, 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 MCLEOD LAKE INDIAN BAND PROPERTY TAX  
BY-LAW

I \_\_\_\_\_, Tax Administrator of the McLeod Lake Indian Band, certify that \$\_\_\_\_\_ is the amount of the outstanding taxes which is due and owing by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (Description of Property/Interest in the Reserve).

ATTACHED HERETO is a copy of that part of the assessment roll of the McLeod Lake Indian Band that refers to the property taxes which are due and payable by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (Description of interest in Reserve).

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

Tax Administrator

SCHEDULE X  
(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

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

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

\_\_\_\_\_

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

The payment date of July 31, 19 \_\_ , prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The McLeod Lake Indian Band (Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes:

Interest:

Other costs:

TOTAL OUTSTANDING TAX DEBT:

TAKE NOTICE THAT the failure to pay in full in the above-mentioned tax debt within 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 McLeod Lake Indian Band Property Tax 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 chattels 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 McLeod Lake Indian Band Property Tax By-law. A copy of the By-law is available for your review from the Tax Administrator upon request.

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

Tax Administrator

SCHEDULE XI  
(sections 61 and 62)  
NOTICE OF DISTRESS

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

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, \$\_\_\_\_\_, on or before the expiration of 7 (seven) days after the date of this notice will result in the Tax Adminstator, pursuant to section 61(3) of the McLeod Lake Indian Band Property Tax 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 7 (seven) 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 McLeod Lake Indian Band Property Tax 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 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 Property seized by Distress will posted on your property located on reserve, and will be published for at least 7 (seven) days in the Prince George Citizen newspaper before the date of sale.

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

SCHEDULE XII  
(section 62)

A NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the McLeod Lake Indian Band Taxation Authority will occur on \_\_\_\_\_, 19 \_\_ at \_\_\_\_ o'clock at the McLeod Lake Indian Band Office on the McLeod Lake Indian Reserve #1.

At the above-noted sale, the following goods, seized by Distress pursuant to sections 61 and 62 of the McLeod Lake Indian Band Property Tax By-law, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

GENERAL DESCRIPTION OF THE GOODS

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

Tax Administrator





SCHEDULE XIV  
(subsection 63(10))

CERTIFICATION OF SALE AND  
DISPOSITION OF INTEREST ON RESERVE

RE:

\_\_\_\_\_  
(Description of Interest on Reserve)

\_\_\_\_\_  
(Description of Improvements)

I, \_\_\_\_\_, Tax Administrator of the McLeod Lake Indian Band, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction (or Tender) pursuant to sections 63(5) and 63(6) for Public Tender) and 63 (10) of the McLeod Lake Indian Band Property Tax By-law. The following person shall, pursuant to section 63(11) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

NAME AND ADDRESS OF PURCHASER AT SALE

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

Tax Administrator

SCHEDULE XV  
(section 64(1))

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

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

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

RE: \_\_\_\_\_  
(Description of Property)  
\_\_\_\_\_  
(Interest on Reserve)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$\_\_\_\_\_ with respect to the above-noted property will result, upon the expiration of 6 (six) months from the date of this notice, in the cancellation of your interest in such property on the Reserve. The failure to pay such taxes is a breach of a term 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 reserve, and any rights or interests which you acquired through such \_\_\_\_\_ (lease, licence, or permit) will cease to exist.

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

Tax Administrator

SCHEDULE XVI  
(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN THE RESERVE

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

\_\_\_\_\_

(Interest on Reserve)

I, \_\_\_\_\_, Tax Administrator for the McLeod Lake Indian Band, hereby certify that the above-mentioned interest on the \_\_\_\_\_ Reserve, has been cancelled or terminated pursuant to section 64(3) of the McLeod Lake Indian Band Property Tax By-law as a result of the failure of \_\_\_\_\_ to pay the outstanding tax debt which was due and payable.

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

Tax Administrator

SCHEDULE XVII  
(subsection 65(2))

NOTICE OF FORFEITURE

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

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

RE: \_\_\_\_\_  
(Description of Property)  
\_\_\_\_\_  
(Interest in the Reserve)

TAKE NOTICE THAT taxes imposed by the Mcleod Lake Indian Band's Property Tax By-law for the above-noted property in the year(s) \_\_\_\_, \_\_\_\_, have been outstanding for two (2) years and pursuant to Section 61, 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 McLeod Lake Indian Band. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

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

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

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

Tax Administrator

SCHEDULE XVIII  
(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE:

\_\_\_\_\_  
(Description of Property)

\_\_\_\_\_  
(Interest on Reserve)

I, \_\_\_\_\_, Tax Administrator for the McLeod Lake 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 the \_\_\_\_\_ Reserve, such interest has been forfeited to the McLeod Lake Indian Band pursuant to Sections 61 and 65 of the McLeod Lake Indian Band Property Tax By-law.

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

Tax Administrator

SCHEDULE XIX  
(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

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

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

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

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

LIST SERVICES TO BE DISCONTINUED

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 19 \_\_ at \_\_ o'clock, at \_\_\_\_\_ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

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

Tax Administrator

SCHEDULE XX  
(paragraph 69(1)(c))

NOTICE OF HEARING

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

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

\_\_\_\_\_

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

TAKE NOTICE that the Council shall hold a public meeting at \_\_\_\_\_  
\_\_\_\_\_ (give location) on the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_, 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 of the Band any written  
submissions which will be considered at the said meeting.

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

Chief and Council

**[MUSQUEAM INDIAN BAND  
1997 ANNUAL TAX RATES BY-LAW]**

[Approved by Minister on May 30, 1997]

WHEREAS pursuant to section 18.1 of the Musqueam Indian Band Taxation By-law it is necessary for Band Council during each taxation year to enact a by-law establishing, imposing and levying the tax rate for each separate property class within each separate taxation district.

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

- 1. Schedule “A” annexed hereto (in section 2 called the “Schedule”) is hereby declared an integral part of this by-law.
- 2. For the purposes of subsections 18.1(3) and (4) of the Musqueam Indian Band Property Taxation By-law, PR-96-02 there are hereby established, imposed and levied for the taxation year 1997 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.
- 3. The by-law may be cited for all purposes as the 1997 Annual Tax Rates By-law.
- 4. This by-law shall come into force and effect immediately upon approval of the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Musqueam Indian Band held at the Musqueam Indian Band Administration Office, Vancouver, British Columbia, as of this 26th day of May, 1997.

<hr style="width: 20%; margin: 0 auto;"/> Chief		
<hr style="width: 80%; margin: 0 auto;"/> [Rose M. Guerin] Councillor		<hr style="width: 80%; margin: 0 auto;"/> [Myrtle McKay] Councillor
<hr style="width: 80%; margin: 0 auto;"/> [Larry Grant] Councillor		<hr style="width: 80%; margin: 0 auto;"/> [Johnna Crawford] Councillor
<hr style="width: 80%; margin: 0 auto;"/> [Mary Charles] Councillor		<hr style="width: 80%; margin: 0 auto;"/> Councillor
<hr style="width: 80%; margin: 0 auto;"/> Councillor	<hr style="width: 80%; margin: 0 auto;"/> [R.J. Point] Councillor	<hr style="width: 80%; margin: 0 auto;"/> Councillor



SCHEDULE “A”  
Property Classes Within Taxation District  
(Section 18.1)

Column 1 Name of Taxation District	Column 2 Named Reserves Comprising Taxation District	Column 3 Property Classes	Columns 4 Tax Rate for the Taxation Year
Musqueam Indian Band	Musqueam Indian Reserve No. 2	1. Residential	6.02092
	Musqueam Indian Reserve No. 3		
	Musqueam Indian Reserve No. 4		
		2. Utilities	48.70888
		4. Major Industry	46.64889
		5. Light Industry	40.08446
		6. Business	26.65267
		8. Seasonal	7.74553
		9. Farm	10.07583

**[NANAIMO INDIAN BAND  
ANNUAL TAX RATES BY-LAW NO. 1, 1996]**

[Approved by Minister on January 9, 1997]

WHEREAS pursuant to the Nanaimo Indian Band Property Assessment & Taxation By-law it is necessary for Band Council during each taxation year to enact a by-law establishing, imposing and levying the tax rate for each separate property class within each separate taxation district.

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

- 1. Schedule “A” annexed hereto (in section 2 called the “Schedule”) is hereby declared an integral part of this by-law.
- 2. For the purposes of the Nanaimo Indian Band Property Assessment & Taxation By-law there are hereby imposed and levied for the taxation year 1996 the following tax rates, namely for each separate property class the tax rate set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.
- 3. The by-law may be cited for all purposes as the Annual Tax Rates By-law No. 1, 1996.
- 4. This by-law shall come into force and effect immediately upon approval of the Minister of Indian Affairs and Northern Development.

A Quorum for this Band consists of [5] Council members.

<div>[Chief Jerry Brown]</div> <div>Chief Jerry Brown</div>		
<div>[Sandra Good]</div> <div>Councillor-Sandra Good</div>	<div>[Jeff Thomas]</div> <div>Councillor-Jeff Thomas</div>	<div>[Marina White]</div> <div>Councillor-Marina White</div>
<div>[James Johnny]</div> <div>Councillor-James Johnny</div>	<div>[Brian White]</div> <div>Councillor-Brian White</div>	<div>[Bill Wyse]</div> <div>Councillor-Bill Wyse</div>
<div>[Irene Seward]</div> <div>Councillor-Irene Seward</div>	<div>[Hannah White]</div> <div>Councillor-Hannah White</div>	<div></div> <div>Councillor-Wesley Wyse</div>
<div>[James Seward]</div> <div>Councillor-James Seward</div>	<div>[Margaret White]</div> <div>Councillor-Margaret White</div>	<div>[Wesley Wyse]</div> <div>(Councillor)</div>

SCHEDULE “A”

Property Classes

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation	Property Classes	Tax Rate for the Taxation Year
Nanaimo Taxation District	All Nanaimo Indian Band Reserve Lands	1. Residential	12.30980
		2. Utilities	76.06970
		3. Unmanaged Forest Land	30.03780
		4. Major Industry	66.80210
		5. Light Industry	32.50790
		6. Business & Other	32.48720
		7. Managed Forest Land	14.96190
		8. Recreational Property / Non-Profit Organization	18.69890
		9. Farm	8.44900

**NANAIMO INDIAN BAND**  
**PROPERTY TAX EXPENDITURE BY-LAW**

[Approved by Minister on April 7, 1997]

**WHEREAS:**

**A.** The property assessment by-law and the property taxation by-law were enacted pursuant to subsection 83(1) of the *Indian Act* R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve;

**B.** Subsection 83(2) of the *Indian Act* R.S.C. 1985, c.I-5, requires that expenditures made out of property tax revenue shall be so made under the authority of a by-law of council;

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

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* R.S.C. 1985, c.I-5, 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 Nanaimo Indian Band Property Tax Expenditure By-law.

**INTERPRETATION**

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

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes including, without limiting the generality of the foregoing, on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services,

“annual property tax expenditure resolution” means a band council resolution considered by council pursuant to subsection 4(1),

“band” means the Nanaimo Indian Band,

“band council resolution” means a motion passed and approved at a duly convened

meeting of the council pursuant to the consent of a majority of the councillors of the band present at that meeting,

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

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

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

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

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

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

“property assessment by-law” means the Nanaimo Indian Band Assessment By-law approved and passed by the council on the 23rd day of September, 1992 and approved by the minister on the 23rd day of June, 1993, as amended from time to time,

“property taxation by-law” means the Nanaimo Indian Band Taxation By-law approved and passed by the council on the 23rd day of September, 1992 and approved by the minister on the 23rd day of June, 1993, as amended 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) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of soils and other permitted fill materials, and
- (c) remediating environmentally contaminated lands within reserve,

“reserve” means those lands the legal title to which is vested in Her Majesty, that

have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise,

“surveyor of taxes” means the surveyor of taxes appointed by council under the property taxation by-law,

“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,

“utility services” includes programs, services (other than community services) and operations, operated, controlled, managed, administered, provided or financially supported, either 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, water, storm sewer, sanitary sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewerage treatment and water treatment programs, services and operations.

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3. This by-law authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes including, without limiting the generality of the foregoing, 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 taxation budget for the then current fiscal year and a draft band council resolution approving such budget, and council shall endeavour to consider such budget and resolution on or before August 31st of the same fiscal year.

(2) Subject to subsection (3), all expenditures made out of property tax revenue shall be made by an annual property tax budget that has been approved by a band council resolution.

(3) For greater certainty, band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget.

#### PROPERTY TAX REVENUE ACCOUNTS

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

expended pursuant to an annual property tax budget that has been approved as provided in subsection 4(2).

(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 as provided in subsection 4(2), 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 expenditure in a future fiscal year.

#### ADMINISTRATION AND ENFORCEMENT

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

#### EXTENSION OF TIME

7. Council may from time to time extend the time by or within which anything is required to be done under this by-law by enacting a by-law amending this by-law and anything done by or within such extended time shall be as valid as if it had been done within the time otherwise provided by 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) 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

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Nanaimo Indian Band held at the Nanaimo Indian Band Administration



Office, 1145 Totem Road, Nanaimo, British Columbia, V9R 1H1, this 11th day of February, 1997.

A Quorum of Council consists of 5 Band Councillors.

Moved by: [Margaret White]      Seconded by: [Brian D. White]

[James Johnny]  
Chief (And Councillor)

[Sandra Good]  
Councillor

[Jeff Thomas]  
Councillor

[Marina White]  
Councillor

[Margaret White]  
Councillor

[Brian Dale White]  
Councillor

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Councillor

[James Seward]  
Councillor

[Bill Wyse]  
Councillor

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Councillor

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Councillor

[Irene Seward]  
Councillor

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Councillor

**[NESKONLITH INDIAN BAND  
RATES BY-LAW 1997]**

[Approved by Minister on July 23, 1997]

**NESKONLITH INDIAN BAND  
Prescribed Tax Rates  
For the Taxation Year 1997**

Class of Property	Tax Rate I.R. #3	Tax Rate I.R. #1, #2
1. Residential	13.73	11.26
2. Utilities	47.85	49.74
3. Undamaged Forest Land	13.21	39.26
4. Major Industry	46.06	35.47
5. Light Industry	39.14	32.75
6. Business/Other	28.62	21.82
7. Managed Forest Land	6.68	26.21
8. Recreation Property/Non Profit Organization	13.40	13.84
9. Farm	16.13	13.69

BE IT KNOWN that this By-law entitled “The Neskonlith Indian Band 1997 Rates By-law”, which forms part of the taxation by-law passed by Chief and Council and approved by the Minister on July 30, 1993, that being a by-law to establish a system on the reserve lands of the Neskonlith Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves, is hereby enacted as Rates By-law 1997 by the Chief and Council of the Neskonlith Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Neskonlith Indian Band held at Neskonlith Indian Band Administration Office, Chase, British Columbia this [25] day of [June] , 1997.

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

A Quorum of Band Council consists of [4] Councillors

_____ Chief	
<u>[Roger Sauls]</u> Councillor	<u>[Bonnie Andrew]</u> Councillor
<u>[Frank (Rock) Denault]</u> Councillor	<u>[Richard Manuel]</u> Councillor

**[OSOYOOS INDIAN BAND  
TAX RATES BY-LAW NO. 001, 1997]**

[Approved by Minister on July 29, 1997]

WHEREAS the Osoyoos Indian Band has passed and have had approved its Property Taxation by-law dated December 22, 1995 approved by the Minister of Indian Affairs on July 22, 1996; and

WHEREAS the Chief & Council of the Osoyoos Indian Band deem it advisable and in the best interests of the band to engage in the taxation for local purposes of land, or interest in land, in the reserve lands of the Osoyoos Indian Band, including the rights to occupy, possess, or use land in the reserve, and

WHEREAS it is necessary for the levying of tax to establish rates on land and improvements for Band Government, Municipal, Hospital, and regional district purposes for the year 1997;

The Chief & Council of the Osoyoos Indian band hereby enacts as follows:

1. The following rates are hereby imposed and levied on the various classes of property for the year 1997, applicable to the whole of the Osoyoos Indian Reserves:

Taxation District	Comprising of:	Property Classes:	Tax Rate:
Osoyoos Indian Band Taxation District	The whole of the reserve lands of the Osoyoos Indian Band	CLASS 1: Residential	10.3976
		CLASS 2: Utilities	32.8906
		CLASS 3: Unmanaged Forests	N/A
		CLASS 4: Major Industry	25.5539
		CLASS 5: Light Industry	22.9539
		CLASS 6: Business/Other	23.5265
		CLASS 7: Managed Forest	N/A
		CLASS 8: Recreation Non/Profit	9.8240
		CLASS 9: Farm	12.1240

2. The minimum amount of taxation upon a parcel of real property shall be \$350.00.

3. As soon as practicable on or after the 4th day of July, 1997 the Surveyor of Taxes of the Osoyoos Indian Band shall add to the current year's taxes unpaid as of 4:30 P.M. on the 4th day of July, 1997, on each parcel of land on his Roll, ten per centum (10%) of the amount thereof and the said unpaid taxes, together with amounts added as aforesaid shall from the 4th day of July, 1997, be deemed to be the amount of the current year's taxes upon such land.

This by-law may be cited as "Tax Rates By-law No. 001, 1997"

A Quorum for this Band consists of  [(3) three]  Council Members.

[Clarence Louie]   
Chief

[Moses Baptiste]   
Councillor

[Veronica McGinnis]   
Councillor

Councillor

**[PAVILION INDIAN BAND  
RATES BY-LAW 1997-T05]**

[Approved by Minister on July 14, 1997]

**SCHEDULE “A”  
Pavilion Indian Band  
Prescribed Tax Rates  
For the Taxation Year 1997**

Class of Property	Tax Rate
1. Residential	9.0993
2. Utilities	27.9487
3. Unmanaged Forest Land	00.000
4. Major Industry	24.3814
5. Light Industry	21.4376
6. Business/other	18.1115
7. Managed Forest Land	00.0000
8. Recreational Property/Non-Profit Organization	7.9261
9. Farm	10.2564

BE IT KNOWN that this By-law entitled “the Rates By-law” which forms part of the Taxation By-law passed by Chief and Council and approved by the Minister May 27th, 1994, that being a by-law to establish by by-law a system on the reserve lands of the Pavilion Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 1997-T05 by the Chief and Council of the Pavilion Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Pavilion Indian Band held at the Pavilion Indian Band Administration Office, Cache Creek, British Columbia, this [18] day of [June] 1997.

Moved by: [Dennis Ned] Seconded by: [Robert Shintah]

A Quorum of Band Council consists of 4 Councillors.

[Robert Shintah]  
Chief  
[Dennis Ned]  
Councillor

[Fred Alec]  
[Chief]  
[Pat Brady]  
Councillor

**PAVILION INDIAN BAND**  
**TAXATION AND ASSESSMENT AMENDING BY-LAW NO. 1997-1**

[Approved by Minister on July 14, 1997]

WHEREAS the Pavilion Indian Band Taxation and Assessment By-laws were approved pursuant to Section 83 of the *Indian Act* on May 27, 1994;

AND WHEREAS it is necessary for the effective and efficient operation and administration of the taxation system to make certain amendments to the aforesaid by-laws;

BE IT HEREBY RESOLVED that the Chief and Council of the Pavilion Indian Band enacts the following by-law pursuant to Section 83 of the *Indian Act*:

**1. SHORT TITLE**

This by-law may be cited as the Pavilion Indian Band Assessment and Taxation Amending By-law No. 1997-1.

**2.** Section 2(1) of the Assessment By-law is amended by deleting it and substituting the following:

2.(1) The assessor shall, when so directed by the Chief and Council and not later than October 30, 1997 for the 1997 taxation year, and not later than December 31 of each year thereafter, complete a new assessment roll in which the assessor shall set down each property liable to assessment within the reserve and give to every person named in the assessment roll a notice of assessment, and in each case the roll so completed shall, subject to this by-law, be the assessment roll for the purpose of taxation during the taxation year indicated on that assessment roll.

**3.** Section 2(3) of the taxation by-law is amended by deleting it and substituting the following:

2.(3) Taxes levied under this by-law relate to the calendar year for which the levy is made and are based on the assessed value of land, interest in land, and improvements as provided under the Assessment By-law.

**4.** Section 10 of the Taxation By-law is amended by deleting it and substituting the following:

**10.(1)** For the purposes of the 1997 taxation year, taxes levied under this by-law are due and payable on or before January 15, 1998 and for every year thereafter on or before July 2 of the year in which they are levied.

(2) If a portion of the taxes remains unpaid on January 15, 1998 for the taxation year 1997 and July 2 for every year thereafter, there shall be added to them,

as a penalty, 5% of the unpaid taxes; and if a portion of taxes remains unpaid on April 14, 1998 for the 1997 taxation year and on October 31 for every year thereafter, there shall be added to them, as an additional penalty, a further 5% of the unpaid taxes and the amount so added in each case shall for all purposes be deemed part of the taxes.

(3) if a portion of the taxes, including penalties, remains unpaid on June 14, 1998 for the 1997 taxation year and on December 31 for every year thereafter, they are deemed delinquent on that day, and after that day shall bear interest at a rate prescribed by the Chief and Council by by-law until paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if they had originally formed part of the taxes.

**5.** Section 30(2) of the Taxation By-law is amended by deleting it and substituting the following:

**30.(2)** On completion of the taxation roll the surveyor of taxes shall mail to every person named in it, for the 1997 taxation year on or before December 15, 1997 and on or before May 31 for every year thereafter, a taxation notice in the form and containing the information that the Chief and Council may prescribe by by-law.

**6. Section 67(1) of the Taxation By-law is hereby repealed.**

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Pavilion Indian Band held at Pavilion, British Columbia, this [19th] day of [June], 1997.

Moved by: [Robert Shintah]      Seconded by: [Pat Brady]

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

[Robert Shintah]

Chief

[Pat Brady]

Councilor

[Leona McKay]

Councilor

[Clifford Alec]

Cuncilor

Councilor





**[SHUSWAP INDIAN BAND  
RATES BY-LAW 1997-T01]**

[Approved by Minister on May 30, 1997]

**SCHEDULE "A"**  
Shuswap Indian Band  
Prescribed Tax Rates  
For the Taxation Year 1997

Class of Property	Tax Rate
1. Residential	11.3280
2. Utility	48.7151
3. Unmanaged Forest	31.8612
4. Major Industry	28.0547
5. Light Industry	38.4222
6. Business/Other	25.0754
7. Managed Forest	24.2744
8. Recreational/Non Profit	11.2712
9. Farm	13.7247

BE IT KNOWN that this By-law entitled "the Rates By-law" which forms part of the Shuswap Indian Band Taxation By-law passed by Chief and Council and approved by the Minister March 9th, 1992, that being a by-law to establish by by-law a system on the reserve lands of the Shuswap Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 1997-T01 by the Chief and Council of the Shuswap Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Shuswap Indian Band Council held at the Shuswap Indian Band Administration Office, Invermere, British Columbia, this [21] day of [May], 1997.

Moved by: [Rosalita Pascal] Seconded by: [Alice Sam]

A Quorum of Band Council consists of 2 Councillors.

[Paul Sam]

Chief

[Rosalita Pascal]

Councillor

[Alice Sam]

Councillor

**[SKEETCHESTN INDIAN BAND  
ANNUAL TAX RATES BY-LAW NO. 5, 1997]**

[Approved by Minister on May 30, 1997]

WHEREAS pursuant to section 11 of the SKEETCHESTN Indian Band Property Taxation By-law, it is necessary for Band Council during each taxation year to enact a by-law imposing the tax rate for each separate property class within each reserve.

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

1. Schedules I, II, III, IV, V and VI annexed hereto are hereby declared an integral part of this by-law.

2. Council hereby establishes in Schedule "I" to this by-law classes of property for the purposes of imposing property taxes and in Schedule "I" defines the types or uses of land or improvements, or both, to be included in each property class.

3. Taxes shall be levied by applying the rate of tax against each \$1,000 of assessed value of the land and improvements as determined in accordance with section 11 of the SKEETCHESTN Indian Band Property Taxation By-law.

4.(1) The actual value of the following land and improvements shall be determined using, and in accordance with, the rates prescribed in Schedules "II", "III" "IV" and "V":

(a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunications, trolley coach, bus or electrical power corporation, but not including substations;

(b) the track in place of a railway corporation, whether the track is on a highway, or on a privately held, owned or occupied right of way or other interest in reserve, or elsewhere on reserve;

(c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, including pumping equipment, compressor equipment, storage tanks and buildings;

(d) the right-of-way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (c); and

(e) the right-of-way for track referred to in paragraph (b).

(2) For the purposes of this section, telecommunications does not include cable television.

(3) For the purposes of paragraphs (1) (d) and (e) “right-of-way” means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraphs (1) (a), (b) or (c) that are to be valued under this section, but “right-of-way” does not include land and improvements of which the corporation is not an interest holder.

(4) For the purpose of applying subsection (1) (b), the track in place of a railway corporation is inclusive of all structures, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

(5) For the purpose of section 11 of the SKEETCHESTN Indian Band Property Taxation By-law there are hereby established, imposed and levied for the taxation year 1997 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule VI beside the property class set out in column 2 of Schedule VI.

(6) This by-law may be cited for all purposes as the Annual Tax Rates By-law No. 5, 1997.

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the SKEETCHESTN Indian Band held at the SKEETCHESTN Indian Band Administration Office, SKEETCHESTN Indian Reserve, British Columbia, this 20th day of May, 1997.

[Ronald Ignace]  
\_\_\_\_\_  
Chief Ronald Ignace

[Marlene Peters]  
\_\_\_\_\_  
Councillor Marlene Peters

[Tom Hewitt]  
\_\_\_\_\_  
Councillor Tom Hewitt

[Terry Deneault]  
\_\_\_\_\_  
Councillor Terry Deneault

[Edward Jules]  
\_\_\_\_\_  
Councillor Edward Jules

SCHEDULE "T"  
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 an interest holder as his residence; and
    - (ii) land or improvements or both in which the Crown in Right of Canada or the Province of British Columbia has an interest or by an agent of either and are used for the purposes of:
      - (A) a penitentiary or correctional centre;
      - (B) a mental health facility as defined in the *Mental Health Act* of the Province of British Columbia; or
      - (C) a hospital for the care of the mentally or physically handicapped.
  - (b) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings; and
  - (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

*Class 2 - Utilities*

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of:
  - (a) transportation by railway;
  - (b) transportation, transmission or distribution by pipe line;
  - (c) communication by telegraph or telephone, including transmission of messages by means of electric current or signals for compensation;
  - (d) generation, transmission or distribution of electricity; or
  - (e) receiving, transmission and distribution of closed circuit television;

But does not include that part of land 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 the highest and best use of which is unmanaged forest land.

*Class 4 - Major Industry*

4. Class 4 property shall include only property referred to in section 26.1(2) of this by-law, that is to say:

- (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 for which the highest and best use is managed forest land.

*Class 8 - Recreational Property/Non Profit Organization*

## 8.(1) Class 8 property shall include only:

- (a) that part of any land or improvement, or both, used to provide overnight sleeping accommodation, including hotels, motels, trailer parks, recreational vehicle parks, campgrounds and resorts where, during one or more off season periods that in total include 150 days a year or more;
  - (i) the accommodation is closed; or
  - (ii) at least 1/2 of the gross rental income from the accommodation is derived from rent paid by tenants residing in the accommodation for periods comprising 28 consecutive days or more.
- (b) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:
  - (i) golf;
  - (ii) skiing;
  - (iii) tennis;
  - (iv) ball games of any kind;
  - (v) lawn bowling;
  - (vi) public swimming pool;
  - (vii) motor car racing;
  - (viii) trap shooting;
  - (ix) archery;
  - (x) ice skating;
  - (xi) waterslides;
  - (xii) museums;
  - (xiii) amusement parks;
  - (xiv) horse racing;
  - (xv) rifle shooting;
  - (xvi) pistol shooting;
  - (xvii) horse back riding;
  - (xviii) roller skating;
  - (xix) marinas;
  - (xx) parks and gardens open to the public.
- (c) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal or cultural organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any

day in which the land and improvements so used or set aside are also used for:

- (i) any purpose by an organization that is neither a spiritual organization nor an non-profit fraternal organization;
  - (ii) entertainment where there is an admission charge; or
  - (iii) the sale or consumption, or both, of alcoholic beverages.
- (2) Notwithstanding subsection (1), in relation to the levying of property taxes payable in respect of years after 1992, and in relation the assessment of property for the purpose of such property taxation, Class 8 property shall include only property referred to in subsection (1) (b) and (c).

*Class 9 - Farm*

9. Class 9 property shall include only land for which the highest and best use is farming or agricultural use.

10. Where a property falls into two or more prescribed classes the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.

## SCHEDULE "II"

## Railway &amp; Pipe Line Corporation Valuation

*Railway Corporations Track in Place*

- 3.(1) In this section a reference to:
- (a) "Class 1 track" means track in place comprising a trackage system that carries an annual gross tonnage of 25 million ton or more;
  - (b) "Class 2 track" means track in place. comprising a trackage system that carries an annual gross tonnage of 15 million tons but under 25 million tons;
  - (c) "Class 3 track" means track in place comprising a trackage system that carries an annual gross tonnage of 5 million tons but under 15 million tons;
  - (d) "Class 4 track" means:
    - (i) track in place comprising a trackage system that carries an annual gross tonnage of 500,000 tons but under 5 million gross tons; or
    - (ii) track in place of a siding, spur or wye not classed as Class 5 track;
  - (e) "Class 5 track" means:
    - (i) track in place comprising a trackage system of any gauge that carries an annual gross tonnage of under 500,000 tons; or
    - (ii) track in place of a siding, spur or wye associated with a trackage system that carries an annual gross tonnage of under 500,000 tons; or
    - (iii) track in place of a siding, spur or wye which is not in use on September 30 in the year preceding the year for which the assessment roll or revised assessment roll is prepared, was unused for the immediately preceding year, and is not usable in any other trackage system; and
  - (f) "Class 6 track" means track in place comprising a trackage system where the gauge of the track is not more than 90% of that which is standard for trackage systems in Classes 1 to 4.
- (2) The actual value of the track in place of a railway corporation shall be determined using the following rates:
- (a) for Class 1 track, \$134,600 for each kilometre of track in place;



- (b) for Class 2 track, \$111,100 for each kilometre of track in place;
- (c) for Class 3 track, \$75,300 for each kilometre of track in place;
- (d) for Class 4 track, \$65,700 for each kilometre of track in place;
- (e) for Class 5 track, \$12,700 for each kilometre of track in place; and
- (f) for Class 6 track, \$51,700 for each kilometre of track in place.

*Pipe Line Corporations, Pipe Lines*

4. The actual value of pipe lines referred to in section 27(1) (c) of this by-law shall, except where section 5 of this Schedule applies, be determined by applying the rates set out in Schedule below.

*Pipe Line Corporations, Special Classes*

5.(1) Where, in respect of a pipe line referred to in section 27(1) (c) of this by-law, the pipe line would, if valued under section 26 of this by-law and in that reference to section 27 of this by-law, have no value, the actual value of the pipe line shall be determined using a rate of zero.

(2) Where operations of a pipe line have been suspended for a period of one year or more, 10% of the rate set out in the Table below in this Schedule for the pipe size shall be used.

(3) Where a pipe line is placed directly on the ground and, except for extraordinary stream or ravine crossings, is without man-made foundations to this by-law, it shall be valued at 50% of the rate set out in the Table below in this Schedule if:

- (a) the length of that section of the pipe line is 20 km or over; and
- (b) the diameter of the pipe, throughout the section, is not more than 168 mm.

TABLE

Outside diameter of Pipe in millimetres	Rate per kilometre
under 76	\$14,800
76 or more and under 88	\$15,900
88 or more and under 114	\$19,100
114 or more and under 141	\$28,600
141 or more and under 168	\$30,700
168 or more and under 219	\$25,000
219 or more and under 273	\$45,600
273 or more and under 323	\$71,000
323 or more and under 355	\$108,100
355 or more and under 406	\$118,700
406 or more and under 457	\$162,200
457 or more and under 508	\$236,400
508 or more and under 558	\$242,700
558 or more and under 609	\$262,900
609 or more and under 660	\$337,100
660 or more and under 711	\$357,200
711 or more and under 762	\$383,700
762 or more and under 863	\$403,900
863 or more and under 914	\$453,700
914 or more and under 965	\$480,200
965 or more and under 1016	\$567,100
1016 or more and under 1066	\$651,900
1066 or more and under 1219	\$711,300
1219 or more and under 1422	\$872,400
1422 and more	\$1,011,200

**SCHEDULE “III”**  
**Railway, Pipe Line & Electric Power Corporation**  
**Rights of Way Valuation**

*Interpretation*

1. In this Schedule “gathering pipe lines” means pipe lines for the transportation of:

(a) natural gas from the final point of well-head preparation to the intake-valve at the scrubbing processing or refining plant; or

(b) petroleum or petroleum products from the delivery-valve to the intake-valve at the refining, processing or storage facilities which precede transfer of the oil to a transportation pipe line.

*Determination of Value*

3. The actual value of the rights of way for the items listed in Column 1 shall be determined using the rates set out opposite them in Column 2:

Column 1	Column 2
For track in place of a railway corporation	\$2,410 per acre
For pipe lines of a pipe line corporation other than gathering pipe lines	\$980 per acre
Gathering pipe lines of a pipe line corporation	\$136 per acre
Transmission lines of an electrical power corporation	\$980 per acre
Fibre optics cables of a telephone or telegraph corporation	\$980 per acre

## SCHEDULE "TV"

## Electrical Power Corporations Valuation

*Interpretation*

## 1. In this Schedule:

"circuit kilometre" means one kilometre of electrical transmission or distribution circuitry including all necessary conductors, insulators and supporting structures required to provide a complete circuit or double circuit,

"distribution line" means the overhead and underground portion of an electrical power corporation's power line system which carries electric power from the distribution substation to those customers served at the secondary voltage of up to 347/600 volts or at a primary voltage of up to 19.9/34.5 kv

"transmission line" means all portions of an electrical power corporation's power line system other than distribution lines.

*Electrical Power Distribution - Line Classification*

## 3.(1) In this section a reference to:

(a) "Class 1 electric power distribution lines" means the distribution lines of an electrical power corporation in a municipality that has a population, as of the 1981 Census of Canada, of 30,000 persons or greater, and has a parcel density of not less than 0.5 per acre;

(b) "Class 2 electric power distribution lines" means the distribution lines of an electrical power corporation in a municipality, other than those referred to in Class 1;

(c) "Class 3 electric power distribution lines" means the distribution lines of an electrical power corporation outside a municipality; and

(d) "Class 4 electric power distribution lines" means the additional conductors, insulators and supporting structures which have been installed on the towers or poles of a previously constructed line.

(2) Subject to section 5 of this Schedule, the actual value of electrical power distribution lines of an electric power corporation shall be determined using the following rates:

- (a) Class 1, \$26,587 per circuit kilometre;
- (b) Class 2, \$19,196 per circuit kilometre;
- (c) Class 3, \$14,125 per circuit kilometre; and
- (d) Class 4, \$4,867 per circuit kilometre.

*Electrical Power Transmission - Line Classification*

4.(1) In this section a reference to:

(a) “Class 1” means an electrical transmission line rated at 69 kilovolts or less;

(b) “Class 2” means an electrical transmission line utilizing wood or concrete poles and rated from 132 to 138 kilovolts;

(c) “Class 3” means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal poles;

(d) “Class 4” means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal poles;

(e) “Class 5” means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal towers;

(f) “Class 6” means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal towers;

(g) “Class 7” means an electrical transmission line with a rating of 230 kilovolts and having wood or concrete poles;

(h) “Class 8” means an electrical transmission line with ratings from 287 to 360 kilovolts having a single circuit and wood or concrete poles;

(i) “Class 9” means an electrical transmission line with ratings from 230 to 360 kilovolts having a single circuit and metal towers;

(j) “Class 10” means an electrical transmission line with a rating of 500 kilovolts having metal towers;

(k) “Class 11” means submarine electrical transmission line with a rating of 500 kilovolts A.C.;

(l) “Class 12” means submarine electrical transmission line with a rating of 230 kilovolts D.C.; and

(m) “Class 13” means submarine electrical transmission line with a rating from 132 kilovolts to 138 kilovolts A.C.

(2) Subject to section 5 of this Schedule, the actual value of electrical power transmission lines of an electric power corporation shall be determined using the following rates:

(a) Class 1, \$31,971 per circuit kilometres;

(b) Class 2, \$40,460 per circuit kilometres;

- (c) Class 3, \$798,488 per circuit kilometres;
- (d) Class 4, \$453,356 per circuit kilometres;
- (e) Class 5, \$477,568 per circuit kilometres;
- (f) Class 6, \$351,803 per circuit kilometres;
- (g) Class 7, \$59,587 per circuit kilometres;
- (h) Class 8, \$70,166 per circuit kilometres;
- (i) Class 9, \$212,560 per circuit kilometres;
- (j) Class 10, \$280,359 per circuit kilometres;
- (k) Class 11, \$6,887,564 per circuit kilometres;
- (l) Class 12, \$168,544 per circuit kilometres; and
- (m) Class 13, -\$526,455 per circuit kilometres.

*Electrical Power Corporation - Special Cases*

5. Where, in respect to an electrical power transmission line or an electrical power distribution line which remains in place but for any reason has not been utilized for a period of one year or more, the actual value shall be determined by applying 10% of the rate prescribed for its class.

SCHEDULE “V”  
Telephone and Telegraph  
Corporation Valuation

*Interpretation*

1. The following definitions apply herein:

“access line” means an individual capacity line circuit including associated cables, towers, poles and wires directly connecting a subscriber with a central telephone office;

“fibre optics cable” means the portion of a fibre optics system between a transmitting and receiving unit and the next transmitting and receiving unit in that system, but does not include an access line;

“fibre optics system” means a system of cables together with the lines, towers, poles and wires associated with those cables used for communications by means of light guide, optical wave guide or other fibre optic technology; and

“September 30” means September 30 in the year preceding the year for which the assessment roll or revised assessment roll is completed.

*Telephone Corporation Pole Lines, Etc.*

3. The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$373 per access line.

*Fibre Optics Cable*

- 4.(1) In this section:

- (a) “Class 1 fibre optics cable” means a cable for which less than 25% of the capital expenditure to complete the cable has been expended by September 30;

- (b) “Class 2 fibre optics cable” means a cable for which 25 to 49% of the capital expenditure to complete the cable has been expended by September 30;

- (c) “Class 3 fibre optics cable” means a cable for which 50 to 74% of the capital expenditure to complete the cable has been expended by September 30;

- (d) “Class 4 fibre optics cable” means a cable for which 75 to 99% of the capital expenditure to complete the cable has been expended by September 30; and

- (e) “Class 5 fibre optics cable” means a complete fibre optics cable on September 30.

- (2) The actual value of a fibre optics cable shall be determined using the following rates:

- (a) For “Class 1 fibre optics cable”
  - (i) \$15,200 per kilometre if:
    - (A) the cable is encased in a conduit;
    - (B) the average depth of the conduit in the system is more than 3 feet; and
    - (C) 80% or more of the cable is installed below ground level.
  - (ii) \$2,550 per kilometre if the cable:
    - (A) is not encased in a conduit; and
    - (B) is installed below ground level at an average depth in the system less than 5 feet.
  - (iii) \$1,650 per kilometre if 80% or more of the cable is installed at or above round level; and
  - (iv) \$8,450 per kilometre, in any other case.
- (b) For “Class 2 fibre optics cable”
  - (i) \$4,050 per kilometre if:
    - (A) the cable is encased in a conduit;
    - (B) the average depth of the conduit in the system is more than 3 feet; and
    - (C) 80% or more of the cable is installed below ground level.
  - (ii) \$7,550 per kilometre if the cable:
    - (A) is not encased in a conduit; and
    - (B) is installed below ground level at an average depth in the system less than 5 feet.
  - (iii) \$4,900 per kilometre if 80% or more of the cable is installed at or above round level; and
  - (iv) \$24,950 per kilometre, in any other case.
- (c) For “Class 3 fibre optics cable”
  - (i) \$75,500 per kilometre if:
    - (A) the cable is encased in a conduit;
    - (B) the average depth of the conduit in the system is more than 3 feet, and
    - (C) 80% or more of the cable is installed below ground level.



- (ii) \$12,650 per kilometre if the cable:
  - (A) is not encased in a conduit; and
  - (B) is installed below ground level at an average depth in the system less than 5 feet.
- (iii) \$8,200 per kilometre if 80% or more of the cable is installed at or above round level; and
- (iv) \$41,850 per kilometre, in any other case
- (d) For “Class 4 fibre optics cable”
  - (i) \$106,000 per kilometre if:
    - (A) the cable is encased in a conduit;
    - (B) the average depth of the conduit in the system is more than 3 feet; and
    - (C) 80% or more of the cable is installed below ground level.
  - (ii) \$17,750 per kilometre if the cable:
    - (A) is not encased in a conduit; and
    - (B) is installed below ground level at an average depth in the system less than 5 feet.
  - (iii) \$11,500 per kilometre if 80% or more of the cable is installed at or above round level; and
  - (iv) \$58,750 per kilometre, in any other case.
- (e) For “Class 5 fibre optics cable”
  - (i) \$121,750 per kilometre if:
    - (A) the cable is encased in a conduit;
    - (B) the average depth of the conduit in the system is more than 3 feet; and
    - (C) 80% or more of the cable is installed below ground level.
  - (ii) \$20,400 per kilometre if the cable:
    - (A) is not encased in a conduit; and
    - (B) is installed below ground level at an average depth in the system less than 5 feet.
  - (iii) \$13,200 per kilometre if 80% or more of the cable is installed at or above round level; and
  - (iv) \$67,500 per kilometre, in any other case.

*Telegraph Corporations, Pole Lines, Etc.*

5. The actual value of the pole lines, cables, towers, poles and wires of a telegraph corporation, which are not fibre optics cables shall be determined at the rate of \$1,500 per kilometre.

*Telecommunications Corporation, Metallic Cable*

6. The actual value of the metallic cable of a telecommunications corporation shall be determined using the following rates:

- (a) \$32,950 per kilometre, for cable below ground; and
- (b) \$19,000 per kilometre, for submarine cable.

*Rate for Abandoned Telecommunications Cable*

7. Despite sections 4 and 6, the rate used to determine the actual value of a fibre optic or metallic cable of a telecommunications corporation referred to in section 27(1) (a) of this by-law shall be reduced to zero if:

- (a) a senior executive of the corporation gives the assessor a letter certifying that the cable has not been used by the corporation for at least one year; and
- (b) the actual value of the cable, as a telecommunications cable, would be zero, if that value were determined under section 26 of this by-law instead of section 27.

SCHEDULE “VI”

Column 1	Column 2	Column 3
Named Reserves	Property Classes	Tax Rate for the Taxation Year 1997
Skeetchestn Indian Reserve No. 0	1. Residential	Land and improvements 7.4558
		Improvements Only -.0238
	2. Utilities	Land and Improvements 25.1421
		Improvements Only -.0833
	5. Light Industry	Land and Improvements 19.1941
		Improvements Only -.0809
	9. Farm	Land and Improvements 9.0083
		Improvements Only -.0238

**SLIAMMON FIRST NATION**  
**1997 ANNUAL TAX RATES BY-LAW]**

[Approved by Minister on May 29, 1997]

WHEREAS pursuant to section 18.1 of the Sliammon First Nation Taxation By-law it is necessary for Band Council during each taxation year to enact a by-law establishing, imposing and levying the tax rate for each separate property class within each separate taxation district.

NOW THEREFORE the Band Council of the Sliammon First Nation enacts as follows:

- 1. Schedule “A” annexed hereto (in section 2 called the “Schedule”) is hereby declared an integral part of this by-law.
- 2. For the purposes of subsections 18.1(3) and (4) of the Sliammon First Nation Property Taxation By-law there are hereby established, imposed and levied for the taxation year 1997 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.
- 3. The by-law may be cited for all purposes as the 1997 Annual Tax Rates By-law.
- 4. This by-law shall come into force and effect immediately upon approval of the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration Office, Powell River, British Columbia, as of this 15th day of May, 1997.

[Brian Hachett]  
\_\_\_\_\_  
Chief

[Walter Paul]  
\_\_\_\_\_  
Councillor

[Kerri Timothy]  
\_\_\_\_\_  
Councillor

[Denise Smith]  
\_\_\_\_\_  
Councillor

[John Louie]  
\_\_\_\_\_  
Councillor

[Bruce Point]  
\_\_\_\_\_  
Councillor

## SCHEDULE "A"

## Sliammon Taxation Authority

## Classes of Property

RATE	CLASS
8.033	Class 1 - Residential
28.2802	Class 2 - Utilities
26.6997	Class 3 - Unmanged Forst Land
25.9862	Class 4 - Major Industry
22.2424	Class 5 - Light Industry
19.9368	Class 6 - Business and Other
14.1349	Class 7 - Managed Forest Land
8.7746	Class 8 - Recreation
9.9049	Class 9 - Farm

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

[Approved by Minister on June 20, 1997]

**WHEREAS:**

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

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

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

**D.** Council wishes to revoke the taxation expenditure by-law and to authorize expenditures (in addition to those authorized under subsection 12 (2) of the property taxation by-law) to be made out of property tax revenue from time to time in this by-law;

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

**SHORT TITLE**

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

**INTERPRETATION**

**2.** In this by-law, including without limiting the generally 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 Sliammon First Nation,

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

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

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

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

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

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

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

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

“property assessment by-law” means the Sliammon First Nation Property assessment By-law approved and passed by the council on the 10<sup>th</sup> day of August, 1995 and approved by the minister on the 30<sup>th</sup> day of November, 1995, as amended from time to time,

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

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

“public works” includes:

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining, or operating:
  - (i) roads, streets, overpass, underpass, sidewalks, foot crossing, curbing bridges, tunnels culverts, embankments, and retaining walls,
  - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasement, transformer structures and other related works and facilities.
  - (iii) conduits for wires, fibre-optics and pipes for purpose other than providing public lighting within reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities.
  - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main.
  - v) sewerage treatment and water treatment works, facilities and plants,
  - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river, and
  - (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),together with reserve lands appurtenant thereto,
- (b) remediating environmentally reserve lands, and



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

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

“surveyor of taxes” means the surveyor of taxes appointed by council under the Sliammon First Nation Property Taxation By-law.

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

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

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

#### ANNUAL PROPERTY TAX BUDGET

**4.(1)** On or before April 30<sup>th</sup> in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before July 31<sup>st</sup> of the same fiscal year.

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

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

(4) For greater certainty:

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

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

#### PROPERTY TAX REVENUE ACCOUNTS

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

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

#### ADMINISTRATION AND ENFORCEMENT

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

#### BY-LAW REMEDIAL

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

#### MISCELLANEOUS

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

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

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

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

#### COMING INTO FORCE

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration

Office, (RR# 2 Sliammon Road, Powell River, B.C. V8A-4Z3), this 15<sup>th</sup> day of May, 1997.

A Quorum of Council consists of 5 Band Councillors.

Moved by: \_\_\_\_\_ Seconded by: \_\_\_\_\_

<div>[Brian Hackett]</div> <div>Chief (And Councillor)</div>	<div></div> <div>Chief (And Councillor)</div>	<div></div> <div>Chief (And Councillor)</div>
<div>[Denise Smith]</div> <div>Councillor</div>	<div>[Bruce Point]</div> <div>Councillor</div>	<div></div> <div>Councillor</div>
<div>[Walter Paul]</div> <div>Councillor</div>	<div></div> <div>Councillor</div>	<div></div> <div>Councillor</div>
<div>[Sandy Point]</div> <div>Councillor</div>	<div></div> <div>Councillor</div>	<div></div> <div>Councillor</div>
<div>[John Louie]</div> <div>Councillor</div>	<div></div> <div>Councillor</div>	<div></div> <div>Councillor</div>
<div>[John Hackett]</div> <div>Councillor</div>	<div></div> <div>Councillor</div>	<div></div> <div>Councillor</div>

Shammon First Nation  
Taxation Authority  
Schedule "A"  
1997 Taxation Budget

**REVENUE****Estimated Taxes Collected:**

Residential (class 01)	\$ 115,000.00
Commercial (class 06)	\$ 2,496.18
Utilities (class 02 - excluding hydro)	\$ 4,315.32
<b>Total Taxes Collected</b>	<b>\$ 121,791.50</b>

**Addition revenue:**

Water User fee	\$ 2,628.00
Interest earned (main account - 1996 year)	\$ 3,605.44

<b>Total Revenue</b>	<b>\$ 128,024.94</b>
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**EXPENDITURES****Wages and Administration:**

Wages	\$ 24,840.00
CPP	\$ 97.00
VIE	\$ 1,000.00
WBC	\$ 400.00
Group Insurance	\$ 1,250.00
Pension	\$ 1,790.00
Life Insurance	\$ 814.00
Training and Travel	\$ 3,000.00
Administration	\$ 6,387.00
<b>Total Wages and Admin</b>	<b>\$ 49,848.00</b>

**OTHER COSTS:**

Surveyor of Taxes - fees and expenses	\$ 3,000.00
Legal fees and expenses	\$ 4,500.00
Appraisal process	\$ 2,500.00
BCAA	\$ 2,500.00

<b>Total Other Costs</b>	<b>\$ 14,500.00</b>
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<b>Total Expenditures</b>	<b>\$ 64,348.00</b>
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**CONTRIBUTIONS:**

Capital Projects Fund (10% of taxes collected)	\$ 12,179.15
Income Stabilization Fund (10% of taxes collected)	\$ 12,179.15
Water - Capital Fund	\$ 2,628.00
FR/Regional District Service Agreement	\$ 26,038.00

<b>Total Contributions</b>	<b>\$ 63,024.30</b>
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<b>Total Expenditures and Contributions</b>	<b>\$ 127,662.30</b>
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<b>Surplus/Deficit</b>	<b>\$ 299.64</b>
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**SONGHEES INDIAN BAND  
1997 ANNUAL TAX RATES BY-LAW**

[Approved by Minister on June 2, 1997]

WHEREAS pursuant to section 18.1 of the Songhees Indian Band Taxation By-law it is necessary for Band Council during each taxation year to enact a by-law establishing, imposing and levying the tax rate for each separate property class within each separate taxation district.

NOW THEREFORE the Band council of the Songhees Indian Band enacts as follows:

1. Schedule "A" annexed hereto (in section 2 called the "Schedule") is hereby declared an integral part of this by-law.
2. For the purpose of subsections 18.1(3) and (4) of the Songhees Indian Band Property Taxation By-law, PR-96-02 there are hereby established, imposed and levied for the taxation year 1997 the following tax rates, namely for each separate property class within each separate taxation district the tax rates set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.
3. This by-law may be cited for all purposes as the 1997 Annual Tax Rates by-law.
4. This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Songhees Indian Band held at the Songhees Indian Band Administration Office, 1500A Admirals Road, Victoria, British Columbia, as of this 26th day of May, 1997.

[Chief Norman George]

\_\_\_\_\_  
Chief

[Gary J. Albany]

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

[Robert Sam]

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

## SCHEDULE "A"

## Property classes Within Each Taxation District

(Section 18.1)

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Songhees Indian Band	All Songhees Indian Band Reserve lands	1. Residential	9.3001
		2. Utilities	47.09170
		3. Unmanged Forest	22.16490
		4. Major Industry	39.88850
		5. Light Industry	27.81770
		6. Business	27.62932
		7. Managed Forest	18.57284
		8. Seasonal	10.39855
		9. Farm	11.34790

**SPUZZUM INDIAN BAND  
1996 PROPERTY RATES BY-LAW**

[Approved by Minister on January 9, 1997]

WHEREAS in 1992, the Spuzzum Indian Band Assessment By-law, and the Taxation By-law, were passed pursuant to Section 83 of the *Indian Act*.

AND WHEREAS it is necessary to adopt a further by-law for the purposes of implementing the Spuzzum Indian Band's taxation system.

BE IT HEREBY RESOLVED that the Chief and Council of the Spuzzum Indian Band enacts the following By-law pursuant to the *Indian Act*, and in particular Section 83(1) (a), (a. 1), and (g) of the *Indian Act*.

**SHORT TITLE**

THIS BY-LAW may be cited as the 1996 Property Rates By-law.

PURSUANT TO the Spuzzum Indian Band Property Taxation By-law the tax rates for each class of property shall be in accordance with Schedule "A" which is attached to and forms part of this By-law.

APPROVED BY CHIEF AND COUNCIL at a duly convened meeting of the Council of the Spuzzum Indian Band held at the Spuzzum Indian Band Administration Office, Spuzzum British Columbia this [9th] day of [August] , 1996.

Moved by: [Garet Chapman]      Seconded by: [Jackie Johnson]

A Quorum of Band Council consists of [2] Councillors.

\_\_\_\_\_  
Chief

[Garet Chapman]

Councilor

[Jackie Johnson Chief]

Councilor

[Jennifer Bobb]

Councilor

\_\_\_\_\_  
Councilor

## SCHEDULE "A"

Class of Property	Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property	
	Tax Rate	
1 - Residential	17.89680	
2 - Utilities	47.25020	
3 - Unmanaged Forest Land	12.52850	
4 - Major Industry	32.30330	
5 - Light Industry	29.38820	
6 - Business and Other	26.04160	
7 - Managed Forest Land	6.39370	
8 - Recreational/Non Profit Organization	4.12960	
9 - Farm	6.97240	



**SQUAMISH INDIAN BAND**  
**ANNUAL TAX RATES BY-LAW NO. 1, 1997**

[Approved by Minister on May 30, 1997]

WHEREAS pursuant to section 18.1 of the Squamish Indian Band Property Taxation By-law it is necessary for Band Council during each taxation year to enact a by-law establishing, imposing and levying the tax rate for each separate property class within each separate taxation district.

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

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

2. For the purposes of subsections 18.1(3) and (4) of the Squamish Indian Band Property Taxation By-law there are hereby established, imposed and levied for the taxation year 1997 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in column 4 of the Schedule beside the property class set out in column 3 of the schedule.

3. This by-law may be cited for all purposes as the Annual Tax Rates By-law No. 1, 1997.

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Indian Band held at the Squamish Indian Band Administration Office, 320 Seymour Blvd., North Vancouver, British Columbia, V7L 4J5, this [14]th day of May, 1997.

Moved by:           [DONNA BILLY]           Seconded by:           [GWEN HARRY]          

A Quorum of Band Council consists of 8 (eight) Band.

[Chief Bill Williams]

Chief Bill Williams

Chief Joe Mathias

Chief Philip Joe

[Donna Billy ]

Alroy Baker

Donna Billy

Linda George

[Gwen Harry]

Gwen Harry

[Gilbert Jacob]

Gilbert Jacob

Byron Joseph

[Dennis Joseph]  
Dennis Joseph

Tewanee Joseph

[Randall Lewis]  
Randall Lewis

[Anthony Moody]  
Anthony Moody

[Norman Natrall Sr]  
Norman Natrall Sr.

Frank Rivers

[Ann Whonnock]  
Ann Whonnock

**SCHEDULE “A”**  
**Property Classes within each Taxation District**  
**(Section 15)**

Page 1

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Seymour (NVD) Taxation District	The Whole of Seymour Creek Indian Reserve Number 2  That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of North Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	7.08083
		2. Utilities	59.42592
		3. Unmanaged Forest Land	0.00000
		4. Major Industry	52.73099
		5. Light Industry	35.79562
		6. Business & Other	22.36273
		7. Managed Forest Land	0.00000
		8. Recreational Property / Non-Profit Organization	10.43119
		9. Farm	0.00000

SCHEDULE “A”  
Property classes within each Taxation District  
(Section 15)

Page 2

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Mission (NVC) Taxation District	The Whole of Mission Indian Reserve Number 1	1. Residential	6.58892
		2. Utilities	58.81930
		3. Unmanaged Forest Land	0.00000
		4. Major Industry	47.76404
		5. Light Industry	32.29443
		6. Business & Other	21.89772
		7. Managed Forest Land	0.00000
		8. Recreational Property / Non-Profit Organization	9.42288
		9. Farm	0.00



**[ST. MARY’S INDIAN BAND  
RATES BY-LAW 1997-T05]**

[Approved by Minister on June 2, 1997]

Chronological #981-39-682

**SCHEDULE “A”  
St.Mary’s Band  
Prescribed Tax Rates  
For the Taxation Year 1997**

Class of Property	Tax Rates
1. Residential	13.7202
2. Utility	63.1570
4. Major Industry	68.5507
5. Light Industry	45.1380
6. Business & Other	35.5249
8. Seasonal	15.8235
9. Farm	18.1538

BE IT KNOWN that this by-law entitled the “Rates By-law” which forms part of the Taxation By-law passed by Chief and Council and approved by the Minister March 9, 1992, that being a by-law, to establish by by-law a system on the reserve lands of the St.Mary’s Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as By-law 1997-T05 by the Chief and Council of the St.Mary’s Indian Band.

APPROVED AND PASSED at a duly convened meeting of the St.Mary’s Indian Band held at the St.Mary’s Indian Band Administration office, Cranbrook, British Columbia, this [26th] day of [May] , 1997.

[Sophie Pierre]  
Chief Sophie Pierre

[Gordon Sebastian]  
Gordon Sebastian, Councillor

Terry White, Councillor

[Cheryl Casimer]  
Cheryl Casimer, Councillor

Jim Whitehead, Councillor

A Quorum of the Band Council consists of (03) Councillors.

**[TSAWOUT INDIAN BAND  
RATES BY-LAW 1997-T01]**

[Approved by Minister on May 28, 1997]

**SCHEDULE “A”**

Tsawout Indian Band  
Prescribed Tax Rates  
For the 1997 Taxation Year

Class of Property	Tax Rate
1. Residential	8.80818
2. Utility	42.27928
3. Unmanaged Forest	32.59442
4. Major Industry	30.42997
5. Light Industry	27.48617
6. Business/Other	21.80025
7. Managed Forests	21.14864
8. Recreational/Non-Profit	14.29487
9. Farm	11.95911

BE IT KNOWN that this By-Law entitled “the Rates By-law” which forms part of the Tsawout Indian Band Taxation By-Law passed by Chief and Council and approved by the Minister May 27, 1994, that being a by-law to establish by by-law a system on the reserve lands of the Tsawout Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 1997-T01 by the Chief and Council of the Tsawout Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Tsawout Indian Band held at the Tsawout Indian Band Administration Office, Saanichton, British Columbia, this 9th day of May, 1997.

Moved by: [Allan L. Claxton] Seconded by: [Harvey M. Underwood]

A Quorum of Council consists of \_\_\_\_ Councillors.

[Allan L. Claxton]

Chief

[Karen Harry]

Councillor

[Gus Underwood]

Councillor

[Harvey Underwood]

Councillor

Councillor

TSAWOUT FIRST NATION  
PROPERTY TAX BUDGET  
1997

REVENUE:

Net Taxation Revenue	\$635,600
Interest and Penalties	3,000
 Total Gross Tax Related Revenue	 638,600
Grants in lieu of Home owner Grants	20,000
Less Homeowner Grants	<u>(267,500)</u>
 Revenue after Homeowner Grants	 \$391,100

EXPENDITURES:

Central Saanich	\$ 65,000
CRD General	13,000
CRD Hospital	19,000
Library	18,000
Mosquito Control	12,000
B.C.A.A.	11,000
S.P.C.A.	5,500
Capital Expenditure Admin. Building	65,000
Tsawout General Gov't	140,000
Bad Debt - (CRD)	41,000
Reserve Fund	<u>1,600</u>
 Total Expenditures	 \$391,100



TSAWOUT INDIAN BAND TAXATION EXPENDITURE BY-LAW  
1997 TAXATION YEAR

Annual Property Tax Budget  
Schedule "A"

REVENUE:

Net Property Tax Revenue	\$635,600
Interest/Penalties	3,000
Grants in Lieu of Home Owner Grants	<u>20,000</u>
 Total Tax Related Revenue	 658,600

EXPENDITURES:

Central Saanich	\$ 65,000
CRD General	13,000
CRD Hospital	19,000
Library	18,000
Mosquito Control	12,000
B.C.A.A.	11,000
S.P.C.A.	5,500
Capital Exp. Admin. Building	65,000
Tsawout General Gov't	140,000
Home Owner Grants	267,500
Bad Debt - (C.R.D.)	41,000
Reserve Fund	<u>1,600</u>
	 \$658,600

**TSAWWASSEN FIRST NATION  
BY-LAW AUTHORIZING REDUCTION  
OF TAXES BY AN AMOUNT EQUAL TO  
PROVINCIAL HOME OWNERSHIP GRANTS**

[Approved by Minister on June 2, 1997]

WHEREAS by section 7 of the Taxation By-Law of the Tsawwassen First Nation, Chief and Council may, by By-Law, authorize the Taxation Officer to reduce the taxes payable by a property holder for a taxation year by an amount equal to or less than the amount by which the property holder would be entitled to have his or her tax indebtedness for the year reduced pursuant to the *Home Owner Grant Act*, RSBC 1979, c.171, as amended from time to time, if the property holder's property was not located in or part of the reserve, but rather was located within a municipality and subject to taxation by the municipality.

NOW BE IT RESOLVED that, for the 1997 taxation year, the Taxation Officer is authorized to reduce the taxes payable by a property holder for a taxation year by an amount equal to the amount by which the property holder would be entitled to have his or her tax indebtedness for the year reduced pursuant to the *Home Owner Grant Act*, RSBC 1979, c.171, as amended from time to time, if the property holder's property was not located in or part of the reserve, but rather was located within a municipality and subject to taxation by the municipality.

THIS BY-LAW IS HEREBY MADE AND APPROVED at a duly convened meeting of the Chief and Council of the Tsawwassen First Nation this   [20]   day   [May]   1997.

          [Sharon Bowcott]          

Chief

          [Frederick A. Jacobs]          

Councillor

          [Donna Grann]          

Councillor

**TSAWWASSEN FIRST NATION  
RATES BY-LAW - 1997**

[Approved by Minister on June 2, 1997]

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

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

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

AND WHEREAS the Chief and Council of the Tsawwassen First Nation deem it advisable and in the best interests of the Tsawwassen First Nation to establish a by-law for the purpose of establishing rates of taxation for the year 1997.

BE IT HEREBY RESOLVED that the Chief and Council of the Tsawwassen First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act* for the purpose of establishing rates of taxation for the year 1997.

1. This By-law may be cited as the Rates By-law.
2. The following by-laws of The Corporation of Delta are attached to this By-law as Schedules A and B and are hereby made part of this By-law solely for reference purposes:
  - Schedule A    The Corporation of Delta - By-law No. 5556
  - Schedule B    The Corporation of Delta - By-law No. 5557
3. The following orders-in-council of the Lieutenant Governor in Council of British Columbia are attached to this By-law as Schedules C and D and hereby made part of this By-law solely for reference purposes:
  - Schedule C    Order in Council No. 0533 (school)
  - Schedule D    Order in Council No. 0351 (VRTC)
4. British Columbia Assessment Authority By-law No. 37 is attached to this By-law as Schedule E and is hereby made part of this By-law solely for reference purposes.
5. Municipal Finance Authority of British Columbia Resolution No. 84 is attached to this By-law as Schedule F and is hereby made part of this By-law solely for reference purposes.

6. Vancouver Regional Transit Commission Regulation No. 24-1997 is attached to this By-law as Schedule G and is hereby made part of this By-law solely for reference purposes.

7. For the purpose of this By-law, the classes of property referred to in Schedules A to G of this By-law correspond to the following classes of property set out in Schedule 5 of the Assessment By-law:

<u>Rates By-law</u>	<u>Assessment By-law</u>
Class 1- Residential	Class 1- Residential
Class 2- Utilities	Class 2- Utilities
Class 3- Unmanaged Forest Land	Class 3- Unmanaged Forest Land
Class 5- Industrial (light)	Class 4- Major Industry
Class 4- Industrial (Major)	Class 5- Light Industry
Class 6-Business and Other	Class 6- Business and Other
Class 7-Managed Forest Land	Class 7- Managed Forest Land
Class 8-Recreation/ Non-profit	Class 8- Recreation/ Non-profit
Class 9- Farm	Class 9- Farm

8. The cumulative total of the following rates are hereby imposed and levied for the year 1997 on the assessed value of land, interests in land and improvements within Tsawwassen Indian Reserve No.0 (the “Reserve”) that are subject to taxation under the Taxation under the Taxation By-law:

- (a) the cumulative total of all applicable rates of taxation set out in Columns A, B, D, E, F, G, J of Schedule 1 of Schedule A for a given class of property;
- (b) the cumulative total of all applicable rates of taxation set out in Columns A, B and C of Schedule 1 of Schedule B for a given class of property; and
- (c) the applicable rates of taxation set out in schedules C to G, respectively for a given class of property.

9. For the purpose of paragraph 8 of this By-law, the rates of taxation set out in Schedules A to G of the By-law for a given class of property and a given purpose are applicable to property on the Reserve to the same extent as if that property was subject to taxation under the laws of British Columbia for the year 1997 for the classes for property and purposes set out in Schedules A to G and as if the Tsawwassen First Nation did not enact the Taxation By-law.

10. Notwithstanding any provision of this By-law, it is the intention of the Chief and Council of the Tsawwassen First Nation that the rates of taxation under this By-law shall be equivalent to those that would have applied if the Taxation By-law had not been passed and The Corporation of Delta remained the taxation authority in respect of property on the Reserve for the year 1997.

**11.** In the event of any discrepancy in the rates imposed and levied pursuant to paragraph 8 of the By-law and the rates that would have applied if the Taxation by-law had not been passed and the Corporation of Delta had remained the taxation authority, the rates set out in paragraph 8 shall be adjusted to the extent necessary to ensure that the rates of taxation under this By-law shall be equivalent to those that would have applied if the Taxation By-law had not been passed and the Corporation of Delta had remained the taxation authority.

This By-law hereby made and approved at a duly convened meeting of the Chief and Council of the Tsawwassen First Nation this [20] day of [May] , 199[7].

[Sharon Bowcott]

Chief

[Donna Grann]

Councillor

[Frederick A. Jacobs]

Councillor

**[UPPER SIMILKAMEEN INDIAN BAND  
1997 RATES BY-LAW]**

[Approved by Minister on August 15, 1997]

Band Council Resolution  
Chronological Number: 1997-6  
The Chief and Council of the Upper  
Similkameen Indian Band  
At Keremeos, British Columbia  
Dated This Day of July 18, 1997

THAT 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;

THAT the council of the Upper Similkameen Band enacted the Upper Similkameen Band Property Tax By-law on February 11, 1997;

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

1. This by-law may be cited for all purposes as the Upper Similkameen Band 1997 rates by-law.

2. Pursuant to section 11 of the Upper Similkameen Band Property 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 1997 Rates By-law.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 18th day of July, 1997.

[Richard Holmes]

\_\_\_\_\_  
Chief

[Charlene Allison]

\_\_\_\_\_  
Councillor

[Michael Allison]

\_\_\_\_\_  
Councillor

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

UPPER SIMILKAMEEN BAND  
1997 RATES BY-LAW

SCHEDULE "A"

The Council of the Upper Similkameen Band hereby adopts the following taxation rates for the 1997 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property is prescribed under schedule 11 and Section 17 of the Upper Similkameen Band Property Tax By-law	Rate of Tax applied against each \$1,000 of the assess value of the land and improvements as determined in accordance with Part VII of the Upper Similkameen Property Tax By-law
Class 1 - Residential	9.2961
Class 2 - Utilities	30.552
Class 3 - Unmanaged Forest Land	25.3007
Class 4 - Major Industry	28.196
Class 5 - Light Industry	24.4522
Class 6 - Business and Other	21.5291
Class 7 - Managed Forest Land	16.0845
Class 8 - Recreational/Non Profit Organization	9.4245
Class 9 - Farm	10.5548

## UPPER SIMILKAMEEN PROPERTY TAX BY-LAW

[Approved by Minister on February 11, 1997]

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

AND WHEREAS the Council of the Upper Similkameen 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 Upper Similkameen Band at a duly convened meeting, enacts the following by-law.

### SHORT TITLE

1. This by-law may be cited as the Upper Similkameen Property Assessment and Taxation By-Law.

### PART I

#### INTERPRETATION

2.(1) In this by-law,

“appellant”	means any person authorized under this by-law to appeal an assessment notice.
“assessment area”	means lands situated within the boundaries of Indian Reserve(s): Upper Similkameen Indian Reserve # 1
“assessment roll”	means a list prepared pursuant to this by-law setting out real properties within the assessment area and their assessed values.
“assessment year”	means the year preceding the fiscal year in which taxes are to be levied.
“assessor”	means a person, or persons, appointed from time to time by Chief and Council for the purposes of all or part of this by-law and any related duties as required by Chief and Council and shall include the head assessor.
“assessed value”	means the actual value of land or improvements, or both, as determined under this by-law.
“Band”	means the Upper Similkameen Indian Band.
“Band Council Resolution” or “resolution”	means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened

	meeting of the Council pursuant to the consent of a majority of the councillors of the Band present at that meeting.
“Band land”	means Reserve land other than land held under a C.P.
“C.P.”	means a Certificate of Possession as defined under sections 20(1) and 20(2) of the <i>Indian Act</i> ; and for the purposes of this by-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under sections 20(4) and 20(5) of the <i>Indian Act</i> .
“Chief”	means the Chief of the Upper Similkameen Indian Band as selected according to the custom of the Band or elected.
“Chief and Council” or “Band Council”	means the Chief and Council of the Upper Similkameen Indian Band as selected by the custom of the Band or under sections 2(1) and 74 of the <i>Indian Act</i> .
“Council of the Band” or “Council”	means the Chief and Councillors of the Upper Similkameen Band;
“fiscal year”	means April 1 of any year to March 31 of the succeeding year.
“holder”	means a person in lawful possession of real property in the assessment area or a person who, for the time being,  (a) is entitled to the possession of that property; or (b) is an occupant of that property; or (c) has any right, title, estate or interest in property; or (d) is a trustee of real property;  in the assessment area.
“improvement”	means an addition to 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

	<p>an improvement, so that without special mention it would be transferred by a transfer of land;</p> <p>(c) any item of immovable machinery and equipment which is prescribed assessable by Band Council Resolution;</p> <p>(d) a mobile home.</p>
“land”	means land and improvements, or interest in land and improvements, in the reserve, including rights to occupy, possess or use land and improvements in the reserve.
“local government services”	includes local improvements, capital works, utility services, and the provision of any other services normally found in organized communities.
“local improvement”	<p>means any of the following works or any combination of them:</p> <p>(a) opening, widening, straightening, extending, grading, levelling, diverting or paving a street;</p> <p>(b) constructing a sidewalk, footcrossing, curbing, bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;</p> <p>(c) making, deepening, enlarging, or lengthening a common sewer or water system;</p> <p>(d) making sewer or water service connections to the street line on land abutting the main;</p> <p>(e) constructing a conduit for wires or pipes along or under a street;</p> <p>(f) reconstructing, replacing or repairing any of the works mentioned or any other related works.</p>
“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 period of years.
“locatee”	means an Indian who is in lawful possession of land in the reserve pursuant to section 20(1)(2) of the <i>Indian Act</i> and for whose benefit the Minister has leased the land pursuant to section 58(3) of the <i>Indian Act</i> .

“Minister”	means the Minister of Indian Affairs and Northern Development.
“mobile home”	<p>means any structure whether equipped with wheels or not and whether self-propelled or not, that:</p> <p>(a) is used or designed for use as a dwelling or sleeping place, and</p> <p>(b) is constructed or manufactured to be moved from one point to another by being towed or carried</p> <p>unless licenced and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days.</p>
“occupant”	means a person who, for the time being, is in actual occupation of real property.
“person”	in addition to its ordinary meaning includes a partnership, association, company, society or body corporate.
“pipeline”	means any pipe designed for or used in the commercial conveyance or transmission of any substance.
“prescribe”	means a decision set out in a Band Council Resolution.
“real property”	means land and the improvements thereon and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve, and includes a highway or railway right-of-way.
“Registrar”	means the Lands Administrator for the Similkameen Indian Band as appointed by the Chief and Council.
“Reserve”	means Upper Similkameen Indian Reserves as such reserves are defined in the <i>Indian Act</i> , section 2(1), and any land held as a special reserve for the use and benefit of the Upper Similkameen Indian Band pursuant to section 36 of the <i>Indian Act</i> .
“residential property”	means real property used primarily for family residential purposes.
“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 Band Administrator of the Upper Similkameen Indian Band or any person(s) delegated by the Band Council for such purposes.
“tax debtor”	means a person with outstanding obligations to pay taxes imposed by this by-law after the expiration of time provided for in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 60.
“taxation authority”	means the Chief and Council of the Upper Similkameen Indian Band.
“trailer”	means any structure, other than a mobile home, whether ordinarily equipped with a wheels or not, that is constructed or manufactured to be moved from one point to another by being towed or carried.
“trustee”	means an executor, administrator, guardian, committee, receiver or any person having or taking upon himself the lawful possession, administration or control of property affected by an express trust, or having by law possession, management and control of the property of a person under any legal disability.

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

## PART II

### ADMINISTRATION

**Tax Administrator**      **3.(1)**      The Council of the Band may appoint a person for a specified or indefinite term to administer this by-law who shall be called the “tax administrator”.

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

(3) The Council of the Band may

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

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

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

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

(e) develop, prescribe, and require the use of all forms necessary for the administration of this by-law.

### PART III

#### APPLICATION OF By-law

Application of  
By-law

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

### PART IV

#### LIABILITY TO TAXATION

Taxable Property

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

(2) The taxation authority 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 to do so.

Exemption

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

(a) any land or interest in land of the Band, of a member of the Band or of an Indian Person as defined by the Council for the Upper Similkameen Indian Band;

(b) any land or interest in land of a corporation, the majority of the shareholders of which are members of the Council of the Band or Indian Persons as defined by the Council of the Upper Similkameen Indian Band;

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

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

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

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

(g) a 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 land and interests in land are liable to service and local improvement charges.

**8.** Where an interest in land is not subject to taxation, that fact does not affect the liability to taxation of any other interest in the same land.

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

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

## PART V

### LEVY OF TAX

Persons Subject  
to Taxation

**10.(1)** Where land or an interest in land is subject to taxation, any person who has an interest in land, and who has a right to occupy, possess or use the land, or any occupant of the land, is liable to taxation.

(2) Where more than one person is liable to taxation with respect to a parcel of land or an interest in a parcel of land, those persons are liable jointly and severally to taxation.

Tax Rates

**11.(1)** On or before the 31st day of May in each calendar year or so soon thereafter as practicable, the Council of the Band shall adopt a by-law to impose tax rates on property which is subject to taxation under this by-law. Taxes levied under this by-law relate to

the calendar year in which the levy is first made and are based upon the assessed values of the land and improvements as determined under the provisions of this by-law.

(2) For the purposes of imposing taxes on property which is subject to taxation, the Council of the Band 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 \$1,000 of assessed value of the land and improvements as determined by accordance with subsection (1).

**12.** Taxes levied in a taxation notice mailed under section 24 are due and payable on October 1 of the year in which they are levied.

## PART VI

### INFORMATION FOR ASSESSMENT ROLL

Information for  
Assessment Roll

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

(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 may value the land on the basis of information in his or her possession.

## PART VII

### ASSESSED VALUE

Assessors

**14.(1)** The Council of the Band may appoint one or more assessors for a specified or indefinite term.

(2) An appointment under subsection (1) may be for the purpose of valuing particular land or particular kinds of lands, including any rights to occupy, possess or use land in the reserve, as set out in the resolution.

Valuation Date

**15.** The date of the valuation is October 1 of the year during which the assessment roll is completed.



Criteria for  
Valuation

**16.** The assessor shall carry out a valuation no later than October 1 which valuation shall constitute the assessed value for tax purposes for the following year and each subsequent year until it is replaced by a general revaluation or until amended in accordance with Part IX of this by-law.

**17.(1)** The assessor shall assess land according to the various classes of real property established by this by-law as set out in Schedule II.

(2) For the purposes of assessing property pursuant to this by-law the assessor shall utilize the practices and regulations established under British Columbia Assessment Authority as amended from time to time.

**18.(1)** Except as provided in subsection (3), the assessor shall value land as if the taxable interest were held in fee simple without encumbrance or restriction.

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

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

(b) the track in place of a railway corporation;

(c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;

(d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (c);

(e) the right of way for track referred to in paragraph (b).

(3) Notwithstanding subsection (1), if the Council of the Band 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 referred to in subsection (3) or the right of the Council of the Band to terminate an interest is not a restriction within the meaning of subsection (3).

## PART VIII

### THE ASSESSMENT ROLL

Contents of  
Assessment Roll

**19.** No later than September 31 for each taxation year, the tax administrator shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short description of the land;
- (c) the classification of
  - (i) the land, and
  - (ii) the improvements;
- (d) the actual value by classification of
  - (i) the land, and
  - (ii) the improvements;
- (e) the total assessed value;
- (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 tax administrator shall include in the assessment roll the particulars set out in section 19 for any land or 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 bare land on which they are located.

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

(2) A person who is the holder of a charge or an interest in land or a right to use, occupy or possess 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 adoption by resolution of the Council of the Band.

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

**24.(1)** The tax administrator shall on or before September 31 of each year or, as soon as practical after adoption of the assessment roll by resolution of the band council, mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

(2) The notice of assessment shall be in the form set out in Schedule III and shall contain the information set out in the assessment roll in respect of that parcel and shall contain a statement as to the right of appeal.

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

## PART IX

### ALTERATIONS AND ADDITIONS

Amendment of  
Assessment  
Roll

**26.(1)** Where the tax administrator finds that during the current taxation year:

- (a) taxable land or an interest in land is not entered in the assessment roll;
- (b) the value of land or 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 any clerical error; or

(e) there has been a change in the eligibility for an exemption from taxation;

the tax administrator shall amend the assessment roll to effect the necessary changes but subject to section 28, no amendments shall be made after December 31 of the current taxation year.

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

Notice of  
Amended  
Assessment

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

Under-assessment

**28.** Where there has been an under-assessment resulting from

(a) a person's failure to disclose information required under this By-law with respect to land or an interest in land; or

(b) a person's concealment of information required under this by-law with respect to land or an interest in land, that results in an incorrect levy of taxes;

the tax administrator shall issue an amended assessment notice, in the form set out in Schedule III, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll persisted.

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

## PART X

### APPEALS

Establishment of  
Assessment  
Review  
Committee

**32.(1)** The Chief and Council shall by Band Council Resolution establish an Assessment Review Committee which shall consist 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 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 Upper Similkameen Indian Band who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates.

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

Contents of  
Appeal

**33.(1)** A person whose name appears in the assessment roll, may, within 30 days of the date of mailing of an assessment notice, appeal to the Assessment Review Committee in respect of the following matters:

(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 office of the head assessor within 30 days of the mailing of the assessment notice.

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

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

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

Duties of  
Committee

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

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council upon assessments, classes of assessments and assessment rolls which the Committee deems necessary;
- (c) select a Chairman of the Board who shall supervise and direct the work of the Board;
- (d) give all appellants at least 10 days notice of the time and place for the hearing of appeals;
- (e) have the custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its own proceedings in order to fairly and adequately determine any appeal, including the power to require the attendance of any person to give evidence at the hearing of the appeal; and
- (g) where an appeal relates to real property of which a person other than the appellant is the holder, give each such person not less than ten days notice of the time, date and place fixed for the hearing by the Assessment Review Committee of the appeal, and the notice shall specify the nature of the appeal.

(2) In performing its duties under this by-law the Assessment Review Committee shall:

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

Chairman

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

- (a) supervise and direct the work of the Assessment Review Committee, and

- (b) preside at sittings of the Assessment Review Committee.
- Secretary (4) There shall be a Secretary of the Assessment Review Committee, who shall be appointed by the Chief and Council.
- (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) obey the directions given to him by the Chairman or the Committee relating to his office.
- Parties **35.**(1) The head assessor, or his/her designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the head assessor notice of any appeal and reasonable opportunity to be heard at any appeal proceedings.
- (2) The Assessment Review Committee shall give the Band Council notice of, and a reasonable opportunity to be heard at, any appeal proceedings which raise issues of law regarding anything done under this by-law.
- Quorum and Vacancy **36.**(1) A majority of the members of the Assessment Review Committee constitutes a quorum.
- (2) Where a quorum of the members of an Assessment Review Committee is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.
- (3) All questions respecting the revision of an assessment roll and the deciding of any appeals with respect thereto shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.
- (4) The Chief and Council may by Band Council Resolution establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.
- Conflict of Interest **37.**(1) Any person having a direct or indirect financial interest in any real property assessment to which an appeal relates is disqualified from sitting as a member of an Assessment Review Committee hearing the appeal.
- (2) Neither the Chief nor any member of Chief and Council

shall be qualified to be a member of the Assessment Review Committee.

(3) For the purpose of this section, the appellant or a member of his/her immediate family shall be deemed to be disqualified pursuant to subsection (1) hereof.

(4) Where any member of the Assessment Review Committee is disqualified by virtue of subsection (1) the Chief and Council shall appoint a new member to the Committee, for the purpose of hearing that appeal only.

Date of sittings

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

(a) be commenced no later than 14 days after the final date for submission of the Notice of Appeal referred to in section 33; and

(b) be completed within 60 days of their commencement as set out in subsection 1(a).

(2) The head 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.

Witnesses and documents

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

(2) (a) 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;

(b) The Notice shall be signed by the Chairman of the Committee who issues it and shall be served on the witness by the party at least 2 days before the appeal.

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

(3) The party requesting the attendance of a person shall pay a \$2 witness fee plus reasonable travelling expenses to the witness to



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

Hearing of  
Appeals

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

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

(3) An Assessment Review Committee may, after hearing an appeal, postpone consideration thereof to some future time and the appellant shall, if required by the Committee, produce all relevant books, papers and documents and answer all proper questions and give all necessary information affecting the property or matter under consideration.

(4) An Assessment Review Committee may order that the costs of a proceeding before the Committee shall be paid by or apportioned between the persons affected by the appeal in the manner it thinks fit, provided however that such costs shall not exceed 10% of the amount of the taxes payable concerning the real property 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 property should be different from the value determined by the assessor.

Reference to  
Band Council

**41.(1)** Within 7 days from the hearing an appeal, the Assessment Review Committee shall submit to Band Council its decisions on each appeal, including the vote of each member of the Committee, either in favour or against the allowing of the appeal.

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

Notice of decision (4) Not later than six 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.

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

(7) Amendments made to the assessment roll pursuant to subsection (3) shall be dated and initialled by the assessor.

(8) Forthwith upon the receipt of an amended assessment roll under subsection (6), the Chairman shall:

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

(b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the prescribed form; and

(c) forward the authenticated assessment roll to the taxation authority;

## PART XI

### TAX NOTICE

Tax Notice **42.(1)** Where the Council of the Band 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 parcel of land or 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, subsequent to payment of taxes, it is shown that a property recorded on the taxation roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the surveyor of taxes shall, at the direction of the Council, remit or refund to the person liable for the unpaid taxes the amount of taxes shown to have been imposed in excess of liability.

(2) Where taxes imposed under this by-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, in the discretion of the council, be refunded in whole or in part by being applied as a credit on account of the taxes due and *accruing due*.

## PART XII

### DUE DATE AND INTEREST

When Taxes  
Payable

**46.(1)** Subject to sections 47 and 48 taxes levied in a tax notice mailed under section 42 are due and payable as of December 31 of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

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

(3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this by-law, such person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal under section 33. The proceedings shall be initiated within 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 Surrendered and Designated Lands Register, kept pursuant to section 55 of the *Indian Act* and the Reserve Land Register, kept pursuant to section 21 of the *Indian Act*, may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

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

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

Interest

**49.** If all or any portion of taxes remain unpaid on December 31 of the year they are first levied such unpaid portion shall bear interest at 10% (per cent), compounded annually, and such rate may be changed from time to time by by-law of the Council of the Band.

**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 on account of current taxes.

PART XIII

PERIODIC PAYMENTS

Payment of  
Percentage

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

Payment on  
Account

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

## PART XIV

### RECEIPTS AND CERTIFICATES

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

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

## PART XV

### APPLICATION OF REVENUES

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

(2) Moneys raised shall include

(a) taxes;

(b) grants-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.

**Authorized Expenditures**            **56.(1)** The following expenditures of funds raised under this by-law are hereby authorized:

(a) refunds of overpayment and interest;

(b) all expenses of preparation and administration of this by-law;

(c) the remuneration of an 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

Costs of  
Enforcement

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

Liability for  
Taxes

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

(2) Any tax, or 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 an assessment roll that refers to the property taxes which are payable. Such certification shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

SPECIAL LIEN AND PRIORITY OF CLAIM

Taxes are  
a Special Lien

**59.(1)** Taxes due and payable are a special lien and encumbrance on the interest of the user, possessor or occupier of the land, as well as on improvements located on the land.

(2) The special lien and encumbrance referred to in section 59(1) attaches to the interest being taxed, and without limiting the foregoing, attaches to the interest of a subsequent user, possessor or occupier of the land or other assessed proprietary interest.

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

(4) The tax administrator may register a certificate issued under section 58(2) in the Surrendered and Designated Lands Register kept pursuant to section 55 of the *Indian Act* or the Reserve Land Register kept pursuant to section 21 of the *Indian Act*, on or after January 2 following the taxation year in which the taxes are imposed.

(5) When registered 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, from the time of its registration.

(6) When all taxes levied against the land have been paid, the tax administrator shall certify that the special lien and encumbrance against the property referred to therein has been discharged, and shall register such certification in the Surrendered and Designated Lands Register, kept pursuant to section 55 of the *Indian Act*, or the Reserve Land Register, kept pursuant to section 21 of the *Indian Act*. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

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

List of  
Unpaid Taxes

**60.(1)** Except for tax proceedings which have been postponed pursuant to section 60.1(1), on or after January 2 following the year for which taxes are imposed, the tax administrator shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer.

Demand for  
Payment  
and Notice of  
Enforcement  
Proceedings

(2) On completion of the list pursuant to section 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 all persons whose names are on the list, and to any locatee, tenants, agents or employees of such person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

Commencement  
of 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 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 the Council to commence enforcement proceedings against the tax debtors. The Council may direct the tax administrator to commence enforcement proceedings.

(5) Prior to the authorization of any of the enforcement

proceedings set out in sections 61, 63, 64, 65, and 66 the Council shall consult with any affected locatee.

Postponement,  
Reduction and  
Remission of  
Taxes

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

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

(2) reduce or remit the taxes where the 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 taxdebtor'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 which the taxpayers would be entitled to have their tax indebtedness for the tax year reduced pursuant to applicable home owner grant legislation, if taxpayer's property was not located within or part of the reserve or subject to taxation under this by-law but, rather, was located within a municipality and was subject to taxation by the municipality.

#### DISTRESS: SEIZURE OF GOODS

Distress

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

Notice of Distress

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

Seizure of  
Property

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the tax administrator shall effect a seizure by distress of such property, and post a notice of the property which is seized pursuant to this section on the land. The seized property shall then be in the possession of the Band, as represented by the 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 property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the Band Council.

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

Sale of Goods  
Seized by  
Distress

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

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

(3) A Notice of Sale of Goods Seized by Distress in the form of Schedule XII to this by-law shall be published in at least one newspaper of general local circulation for 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 owner of the property seized. In the event that the tax administrator is uncertain as to the person entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

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

## SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST

Sale of  
Improvements  
or Proprietary  
Interest

**63.(1)** With the authorization of the Council, if the taxes or any part thereof remain unpaid after expiration of the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60, or upon the expiration of the period specified by the Council pursuant to section 60.1(1), proceedings by way of sale of improvements or proprietary interests, may be taken by the tax administrator. The tax administrator shall serve the tax debtor and locatee, where applicable, a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form of Schedule XIII to this by-law.

By Public  
Auction

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

Publication of  
Auction

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

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

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

Upset Price

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

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

Redemption  
Period

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

(9) If upon the expiration of the redemption period provided by subsection (8), any amount of the taxes remains outstanding, the sale of the improvements or disposition of the interests shall be considered final and with Ministerial consent, the purchaser shall obtain title to the improvements and to the tax debtor's interest in the Reserve. The tax administrator shall certify the sale in the form provided in Schedule XIV of this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register, kept pursuant to section 55 of the *Indian Act* or the Reserve Land Registry, kept pursuant to section 21 of the *Indian Act* and shall be served on the tax debtor.

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

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor, including all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor. In the event that the tax administrator is uncertain as to the person 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 property, including all costs and charges arising from the sale and disposition, shall be extinguished.

(13) If pursuant to subsections (7) and (8) the Band has become the owner of the improvements and interest in the Reserve, the tax administrator may sell such within 90 days for not less than the upset price set pursuant to subsection (6).

#### CANCELLATION OF PROPRIETARY INTEREST HELD BY TAXPAYER

Notice of  
Cancellation

**64.(1)** With the authorization of the Council, if the taxes or any part thereof remain unpaid after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 has expired, or upon the expiration of the period specified by the Council pursuant to section 60.1(1), proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the tax administrator. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in the reserve in the form of Schedule XV to this by-law.

(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 with interest are not paid before June 30 of the year following the taxation year in which they were imposed or if enforcement proceedings are postponed under section 60.1(1), then six months from the end of the period specified by the Council, the lease, licence or permit to occupy the property which is the subject of the unpaid taxes may be cancelled. The tax administrator shall certify the cancellation in the form provided in Schedule XVI to this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register, kept pursuant to section 55 of the *Indian Act* and the Reserve Land Register, kept pursuant to section 21 of the *Indian Act*.

(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

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 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 the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.

Notice of  
Forfeiture

(2) The tax debtor's interest in the reserve shall not be forfeited under subsection (1) until the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) and in the form set out in Schedule XVII, on the tax debtor and on anyone else who may be in lawful possession of the lands and the date on which the tax debtor's interest in the reserve forfeits shall be the fortieth day after the date on which the notice was served.

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

Contents of  
Notice of  
Forfeiture

(4) The Notice of Forfeiture shall state:

- (a) that the interest held by the tax debtor in the reserve is subject to forfeiture under this section,
- (b) the amount of all taxes, costs and fees that are due and payable to the date of the notice,
- (c) the date on which the interest in the reserve held by the tax debtor will forfeit,
- (d) the right to prevent forfeiture by payment under this section, and
- (e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those rights of way, easements or other such third party interests which otherwise attach to the land or interest in land.

(5) The Notice of Forfeiture shall be given by mail or by delivering it to the person entitled to it at that person's last known address or to the address of that person which is specified in the records of the Taxation Authority.

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

- (a) includes all taxes then due and payable, and
- (b) is made before forfeiture occurs under this section.

(7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XVIII to this by-law that the interest in the reserve held by the tax debtor has been forfeited and

the Registrar shall record the document cancelling the tax debtor's interest in the Reserve in the Register of Surrender and Designated Lands, kept pursuant to section 55 of the *Indian Act* and the Reserve Land Register, kept pursuant to section 21 of the *Indian Act*.

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

#### ABSCONDING TAXPAYER

Collection  
Proceedings  
without Notice

**66.(1)** Where the tax administrator has reasonable grounds to believe that the Taxpayer intends to remove his/her goods from the Reserve, or intends to dismantle or remove his/her improvements on Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this by-law, the tax administrator shall apply to the Band Council for authorization to immediately commence any of the collection proceedings set out the by-law and abridge or dispense with the time periods required therein.

(2) In the alternative to subsection (1), or upon the request of the Band Council, the tax administrator may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

#### DISCONTINUANCE OF SERVICES

Discontinuance  
of Services

**67.** With the authorization of the Council, if the taxes or any part thereof remain unpaid after the 30 day provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 has expired, or upon the expiration of the period specified by Council pursuant to section 60.1(1), any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the lands or interests located on the reserve which have been assessed pursuant to this by-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX to this by-law shall be delivered upon the tax debtor and to the locatee where appropriate 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days when the tax debtor or the locatee may appear before the Band Council to show cause as to why the services should not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will discontinue such services.

## PART XVII

### SERVICE AND LOCAL IMPROVEMENT CHARGES

Establishment of  
Service and Local  
Improvement  
Charges

**68.(1)** The Council of the Band 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) cutting grass or weeds or trimming trees or shrubbery on any highway, lane or other public place;
- (d) suppression of dust on any highway, lane, or other public place;
- (e) collection and disposal of garbage;
- (f) collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as the Council of the Band 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 any expenses of engineering, advertising, interest and carrying costs, sinking-fund or amortization costs, banking, legal fees, administration and any other expenses incidental to initiating and carrying out the work.

(5) Notwithstanding section 6 of this by-law, land or interests in land not subject to tax are subject to charges levied under this Part.

Notice of  
Charges

**69.(1)** Before imposing a charge, the Council of the Band shall give notice by

(a) publishing the notice at least 15 days 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) The notice required by paragraphs (1) (b) and (c) shall be given at least 15 days prior to the meeting referred to in section 72.

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

(4) The notice shall state

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

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

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

(d) that the Council of the Band shall hold a public meeting to consider written and oral representations.

Hearing of  
Representations

**70.(1)** On the date and at the time and place set out in the notice referred to in section 71, the Council of the Band shall sit and receive and hear representations.

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



(3) Where the Council of the Band 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 10 per cent, in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the by-law that imposes the charge.

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

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

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

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

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

## PART XVIII

### GENERAL AND MISCELLANEOUS

#### Interpretation

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

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

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

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

Limitation Period	<p><b>76.</b> 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 6 months from the making of the payment but the payment shall be deemed to have been voluntarily made.</p>
Extension of Time	<p><b>77.</b> The Chief and Council may, by Band Council Resolution, extend for a maximum of 30 days the time 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.</p>
Delivery of Notices	<p><b>78.</b> 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.</p>
By-law Remedial	<p><b>79.</b> 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.</p>
Headnotes, Marginal Notes, etc	<p><b>80.</b> Headnotes, marginal notes and headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.</p>
Coming into Force	<p><b>81.</b> This by-law shall come into force and effect on approval by the Minister.</p>

This by-law is hereby enacted by the Council of the Band at a duly convened meeting held on the [7th] day of May 1996.

<p>[Richard Holmes]</p> <p>Chief</p>	
<p>[Michael Allison]</p> <p>Councillor</p>	<p>[Charlene Allison]</p> <p>Councillor</p>

SCHEDULE I  
(section 13)

REQUEST FOR INFORMATION

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

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

\_\_\_\_\_

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

PURSUANT to section 13 of the \_\_\_\_\_ Property Tax Bylaw,  
and pursuant to the authority vested in me by Band Council Resolution made the  
\_\_\_\_ day of \_\_\_\_\_, 19 \_\_, I hereby request that you furnish to me, in  
writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

Assessor

## SCHEDULE II

(section 17)

## CLASSES OF PROPERTY

*Class 1 - residential*

1. Class 1 property shall include only:
  - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, mobile homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
    - i) hotels or motels other than the portion of the hotel or motel building occupied by the owner as his 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 outbuildings;
  - (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

*Class 2 - utilities*

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of
  - (a) transportation by railway,
  - (b) transportation, transmission or distribution by pipeline,
  - (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) motor car racing;
  - viii) trap shooting;
  - ix) archery;
  - x) ice skating;
  - xi) waterslides;
  - xii) museums;
  - xiii) amusement parks;
  - xiv) horse racing;
  - xv) rifle shooting;
  - xvi) pistol shooting;
  - xvii) horse back 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 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for:
  - i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,
  - ii) entertainment where there is an admission charge, or
  - iii) the sale or consumption, or both of alcoholic beverages.

SCHEDULE III  
(sections 24(2), 27, 28)

NOTICE OF ASSESSMENT

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

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

\_\_\_\_\_

RE: \_\_\_\_\_  
(description of property or taxable interest)

TAKE NOTICE that the assessment roll has been adopted by Band Council Resolution dated the \_\_\_\_ day of \_\_\_\_\_, 19\_\_ and that in respect of the above-noted parcel of land or interest the following person(s) is/are liable to pay any taxes levied pursuant to the \_\_\_\_\_ Property Tax Bylaw:

Name(s)

Address(es)

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

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

The assessed value of exempt land \_\_\_\_\_

The assessed value of the exempt improvements \_\_\_\_\_

Total assessed value \_\_\_\_\_

Total net taxable value \_\_\_\_\_

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

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

Tax Administrator





SCHEDULE V  
(subsection 38(3))

NOTICE OF HEARING

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

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

\_\_\_\_\_

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

TAKE NOTICE that the Assessment Appeal Committee will hear an appeal from a decision of the Assessment Review Committee dated the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_ relating to the above-noted property which hearing shall be held at the hour of \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_ .

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

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

Chairperson  
Assessment Appeal Committee

SCHEDULE VI  
(section 39)

REQUEST FOR ATTENDANCE

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

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

WHEREAS an appeal has been filed with respect to the assessment of property described as \_\_\_\_\_ (description of property), and whereas it has been made to appear that you may have information to assist the Assessment Appeal Committee.

THIS IS THEREFORE to request you to attend before the Assessment Appeal Committee at \_\_\_\_\_ (location) on the \_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_ (a.m./p.m.) to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

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

Chairperson  
Assessment Appeal Committee

SCHEDULE VII  
(section 42)

TAX NOTICE

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

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

RE: \_\_\_\_\_  
(Description of land or interest in land)

PURSUANT TO the provisions of the \_\_\_\_\_ Property Tax Bylaw, taxes in the amount of \_\_\_\_\_ are hereby levied with respect to the above-noted parcel of land or interest in land therein, and take notice that said taxes are due and payable forthwith, by cheque payable to the \_\_\_\_\_ Indian Band which may be remitted to \_\_\_\_\_.

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

\_\_\_\_\_  
\_\_\_\_\_

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

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

Tax Administrator

SCHEDULE VIII  
(section 57)

COSTS PAYABLE BY A TAXPAYER  
ARISING FROM ENFORCEMENT PROCEEDINGS

- |    |   |                         |
|----|---|-------------------------|
| 1. | For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.:  | \$35.00 per notice      |
| 2. | For attending, investigating, inventorying, 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, inventorying, 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 \_\_\_\_\_ BAND PROPERTY TAX Bylaw

I \_\_\_\_\_, Tax Administrator of the \_\_\_\_\_ Indian Band, certify that \$\_\_\_\_\_ is the amount of the outstanding taxes which is due and owing by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (Description of Property/Interest in the Reserve).

ATTACHED HERETO is a copy of that part of the assessment roll of the \_\_\_\_\_ Band that refers to the property taxes which are due and payable by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (Description of interest On Reserve).

DATED THE \_\_\_\_ day of \_\_\_\_\_, 19 \_\_\_\_.

Administrator

SCHEDULE X  
(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

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

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

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

The payment date of June 30, 19 \_\_, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The \_\_\_\_\_  
(Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes:  
Interest:  
Other costs:  
TOTAL OUTSTANDING TAX DEBT:

TAKE NOTICE THAT the failure to pay in full in the above-mentioned tax debt within 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 \_\_\_\_\_ Band Property Tax Bylaw 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 \_\_\_\_\_ Band Property Tax Bylaw. A copy of the Bylaw is available for your review from the Tax Administrator upon request.

(NOTE: An option for the Band is to list all of the steps which the Bylaw provides for the collection of outstanding tax debts.)

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

SCHEDULE XI  
(sections 61 and 62)  
NOTICE OF DISTRESS

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

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

\_\_\_\_\_

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

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, \$\_\_\_\_\_, on or before the expiration of 7 (seven) days after the date of this notice will result in the Tax Administrator, pursuant to subsection 61(3) of the \_\_\_\_\_ Band Property Tax Bylaw, 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 7 (seven) 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 \_\_\_\_\_ Band Property Tax Bylaw, 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 Property seized by Distress will posted on your property located on reserve, and will be published for at least 7 (seven) days in the \_\_\_\_\_ Newspaper, (one or more newspapers of general local circulation) before the date of sale.

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

SCHEDULE XII  
(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the \_\_\_\_\_ (Taxation Authority) will occur on \_\_\_\_\_, 19\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ (Location) on the \_\_\_\_\_ Reserve.

At the above-noted sale, the following goods, seized by Distress pursuant to sections 61 and 62 of the \_\_\_\_\_ Band Property Tax Bylaw, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

GENERAL DESCRIPTION OF THE GOODS

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

Tax Administrator



SCHEDULE XIII  
(subsections 63(1) and 63(3))

# NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF INTEREST IN LAND

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

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

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

(Description of Property)

(Interest on Reserve)

(Description of Improvements)

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

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

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

Tax Administrator

SCHEDULE XIV  
(subsection 63(10))

CERTIFICATION OF SALE AND  
DISPOSITION OF INTEREST ON RESERVE

RE: \_\_\_\_\_  
(Description of Interest on Reserve)

\_\_\_\_\_

(Description of Improvements)

I, \_\_\_\_\_, Tax Administrator of the \_\_\_\_\_ Indian Band, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction (or Tender) pursuant to sections 63(5) and 63(6) for Public Tender) and 63 (10) of the \_\_\_\_\_ Band Property Tax Bylaw. The following person shall, pursuant to section 63(11) of that Bylaw, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

NAME AND ADDRESS OF PURCHASER AT SALE

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

Tax Administrator

SCHEDULE XV  
(section 64(1))

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

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

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

\_\_\_\_\_

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

(Description of Property)

\_\_\_\_\_

(Interest on Reserve)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$\_\_\_\_\_ with respect to the above-noted property will result, upon the expiration of 6 (six) months from the date of this notice, in the cancellation of your interest in such property on the Reserve. The failure to pay such taxes is a breach of a term 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 reserve, and any rights or interests which you acquired through such \_\_\_\_\_ (lease, licence, or permit) will cease to exist.

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

Tax Administrator

SCHEDULE XVI  
(section 64)

CERTIFICATION OF CANCELLATION OF *INTEREST IN THE RESERVE*

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

\_\_\_\_\_

(Interest on Reserve)

I, \_\_\_\_\_, Tax Administrator for the \_\_\_\_\_ Indian Band, hereby certify that the above-mentioned interest on the \_\_\_\_\_ Reserve, has been cancelled or terminated pursuant to section 64(3) of the \_\_\_\_\_ Band Property Tax Bylaw as a result of the failure of \_\_\_\_\_ to pay the outstanding tax debt which was due and payable.

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

Tax Administrator

SCHEDULE XVII  
(section 65(2))

NOTICE OF FORFEITURE

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

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

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

\_\_\_\_\_  
(Interest in the Reserve)

TAKE NOTICE THAT taxes imposed by the \_\_\_\_\_ Band's Property Tax Bylaw for the above-noted property in the year(s) \_\_\_\_\_, \_\_\_\_\_, have been outstanding for two (2) years and pursuant to section \_\_\_\_\_, the above-noted interest on the Reserve is now subject to forfeiture.

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

ITEMIZED STATEMENT OF ALL TAXES INCLUDING INTEREST,  
PENALTIES, COSTS, ETC.

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

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

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

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

Tax Administrator

SCHEDULE XVIII  
(subsection 65(7))

CERTIFICATION OF FORFEITURE

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

\_\_\_\_\_

(Interest on Reserve)

I, \_\_\_\_\_, Tax Administrator for the \_\_\_\_\_ Indian Band, hereby certify that resulting from the failure of \_\_\_\_\_ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the \_\_\_\_\_ Reserve, such interest has been forfeited to the \_\_\_\_\_ Band pursuant to sections \_\_\_\_\_ and \_\_\_\_\_ of the \_\_\_\_\_ Band Property Tax Bylaw.

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

Tax Administrator

SCHEDULE XIX  
(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

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

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

\_\_\_\_\_

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

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

LIST SERVICES TO BE DISCONTINUED

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 19 \_\_ at \_\_ o'clock, at \_\_\_\_\_ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

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

Tax Administrator

SCHEDULE XX  
(paragraph 69(1)(c))

NOTICE OF HEARING

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

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

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

TAKE NOTICE that the Council shall hold a public meeting at \_\_\_\_\_  
\_\_\_\_\_ (give location) on the \_\_\_\_ day of \_\_\_\_\_, 19 \_\_, 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 of the Band any written  
submissions which will be considered at the said meeting.

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

Chief and Council



**[WESTBANK FIRST NATION  
1997 EXPENDITURE BY-LAW ANNUAL BUDGET  
97-TX-02]**

[Approved by Minister on July 29, 1997]

A BY-LAW TO AMEND THE WESTBANK FIRST NATION TAXATION EXPENDITURE BY-LAW, 1995, PASSED BY CHIEF AND COUNCIL THE 6TH DAY OF JUNE 1995 AND BY THE MINISTER THE 24TH DAY OF OCTOBER, 1995.

WHEREAS the Westbank First Nation Taxation Expenditure By-law, 1995 was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to Westbank First Nation Property Assessment and Taxation enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS pursuant to Section 3.2 of the Westbank First Nation Taxation Expenditure By-law 1995, on or before June 30 of each Fiscal Year, the Band Council will prepare the Annual Budget and will by by-law add the Annual Budget as a schedule to the enacted Expenditure By-law; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT the Chief and Council of the Westbank First Nation enacts as an amending By-law;

**SHORT TITLE**

This amending by-law may be cited as the “1997 Expenditure By-law Annual Budget”.

1. That the following Schedule “1997” Expenditure By-law Annual Budget shall be added to the Westbank First Nation Taxation Expenditure By-law 1995:

PASSED AND APPROVED by the council of the Westbank First Nation at a duly convened meeting of the Band council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [24] day of [June] 1997.

\_\_\_\_\_  
[Brian Eli]

Chief

\_\_\_\_\_  
[Larry Derrickson]

Councillor

\_\_\_\_\_  
Councillor

[Wayne Eli]

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

**EXPENDITURE BY LAWS/ANNUAL BUDGET**  
**Schedule 1997**

**REVENUE:**

B.C. Assessment Roll		1997 Rate	Invoice
Class1	212,760,464	10.7087	2,350,561 *
Class2	2,506,630	35.2999	104,969 *
Class3	0	n/a	0
Class4	0	3485.47	0
Class5	676,001	241.985	21,696 *
Class6	27,030,400	23.4846	634,837 *
Class7	0	n/a	0
Class8	514,700	11.0422	10,294
Class9	0	n/a	0
	<u>244,318,418</u>		<u>3,125,477</u>

**LESS:**

Home Owner Grants/Senior Grants/Other	(550,000)
Status Exemptions	<u>(10,000)</u>
sub-total	2,565,477
sewer parcel tax	35,596
interest & penalty estimate	<u>80,000</u>

**TOTAL REVENUES:**

2,681,072

**EXPENSES:**

	1997	
W.F.N. General Portion	148,000	
Public Works	35,000	
Bylaws	35,000	
Recreation	30,000	
Community Planning	35,000	
Utility Service Building	37,000	
Gsm	400,000	
Water System	100,000	
C.O.R.D. Service Agreement	167,848	
Westside Fire Protection	108,000	
Sewer Parcel Tax	35,596	
B.C. Assessment Authority	38,230	
B.C. Assessment Appeals Board	10,000	
Administration:		
Collection exp	130,000	
Consultant	10,000	
Professionals fees	25,000	
General Admin	260,072	
Projected:		
Allow for doubtful accounts	50,000	
Stabilization fund	307,839	
Capital projects fund	312,548	
Contingency fund	<u>312,548</u>	
<b>TOTAL EXPENDITURES</b>		<u><u>2,681,072</u></u>

0

**\*Notes:**

Calculation of Class 1 increased by \$74,820 due to minimum tax payment

Calculation of Class 2 increased by \$2,357 due to minimum tax payment

Calculation of Class 5 increased by \$300 due to minimum tax payment

Calculation of Class 6 increased by \$220 due to minimum tax payment

Calculation of Class 8 increased by \$250 due to minimum tax payment

**[WESTBANK FIRST NATION  
1997 TAX RATE SCHEDULE AMENDING BY-LAW  
97-TX-01]**

[Approved by Minister on May 28, 1997]

WHEREAS the Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the Property Taxation By-law 95-TX-08 passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve land of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land including rights to occupy, possess or use land in the reserve; and

WHEREAS pursuant to Section 18.1(3) of the Westbank First Nation Property Taxation By-law 95-TX-08, Chief and Council shall prescribe tax rates; and

WHEREAS those tax rates prescribed by the Chief and Council are set out in schedules to the Westbank First Nation Property Taxation By-law 95-TX-08 pursuant to Section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT the Chief and Council of the Westbank First Nation enacts as an amending By-law;

**SHORT TITLE**

This amending by-law may be cited as the “1997 Tax Rate Schedule Amending By-law”.

**1.** That the following Schedule II - 1997 Tax Rate Schedule shall be added to the Westbank First Nation Property Taxation By-law 95-TX-08 passed by Chief and Council December 11th, 1995 and approved by the Minister April 23, 1996:

**PASSED AND APPROVED** by the council of the Westbank First Nation at a duly convened meeting of the band council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [12th] day of [May] , 1997.

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[Wayne Eli]

Councillor

\_\_\_\_\_  
[Larry Derrickson]

Councillor

\_\_\_\_\_  
[Clarence Clough]

Councillor

\_\_\_\_\_  
Councillor

1997 TAX RATE SCHEDULE

BYLAW NO. 97-TX-01

SCHEDULE “II”

Property Classes Within Each Taxation District  
(Section 18.1)

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Reserves Comprising Taxation District	Property Classes	Tax Rates for the Taxation Year 1997
Taxation District Westbank First Nation	The reserve lands of the Westbank First Nation  IR#9 and IR#10	1. Residential	10.7087
		2. Utilities	35.2999
		3. Unmanaged Forest land	N/A
		4. Major Industry	34.8547
		5. Light Industry	24.1965
		6. Business & Other	23.4846
		7. Managed Forest Land	N/A
		8. Recreational Property / Non-profit Organization	11.0422
		9. Farm	N/A

**WESTBANK FIRST NATION  
TAXATION EXPENDITURE AMENDMENT BY-LAW  
97-TX-03**

[Approved by Minister on July 29, 1997]

A BY-LAW TO AMEND THE WESTBANK FIRST NATION TAXATION EXPENDITURE BY-LAW, 1995, PASSED BY CHIEF AND COUNCIL THE 6TH DAY OF JUNE 1995 AND BY THE MINISTER THE 24TH DAY OF OCTOBER, 1995.

WHEREAS the Westbank First Nation Taxation Expenditure By-law, 1995 was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to Westbank First Nation Property Assessment and Taxation enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS pursuant to Section 11.1 of the Westbank First Nation Taxation Expenditure By-law 1995 the Expenditure by-law may be amended by the Band Council by by-law; and

NOW THEREFORE BE IT RESOLVED THAT the following Definition be added to Section 2:

“Stabilization Fund” means a fund designed to hold any surplus monies remaining in the Taxation Fund at the end of the Fiscal year specified in the Expenditure By-law Annual Budget Schedule.

NOW THEREFORE BE IT RESOLVED THAT the following Definition in Section 2 be amended to read:

“Band Council” means the Chief and Council of the Band as elected by the eligible members of the Band pursuant to the *Indian Act* and any successor thereto.

NOW THEREFORE BE IT RESOLVED THAT Subsection 4.1 be amended to read:

All expenditures, including all costs of administrations, collections, realization of security, complaints, legal and consultant services, education, training and honoraria from the Taxation Fund will made in accordance with the Annual Budget and the Westbank First Nation Property Taxation By-law and when made are authorized expenditures from the Taxation Fund provided section 3.2 above has been complied with.

NOW THEREFORE BE IT RESOLVED THAT subsection 4.3 be amended to read:

All monies deposited in the Taxation Fund and any interest earned thereon will be expended in accordance with the Expenditure By-law Annual Budget solely for local purposes including the provision of Local Services on Reserve, capital projects and all costs associated with the administration and enforcement of the Westbank First Nation Property Assessment and Taxation By-laws in accordance with subsection 4.1.

NOW THEREFORE BE IT RESOLVED THAT subsection 4.4 be added to read:

All surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing capital projects or for any other contingencies.

NOW THEREFORE BE IT HEREBY RESOLVED THAT the Chief and Council of the Westbank First Nation enacts as an amending by-law, By-law No. 97-TX-03 pursuant to section 83(2) of the *Indian Act*;

PASSED AND APPROVED by the council of the Westbank First Nation at a duly convened meeting of the Band council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [24] day of [June] 1997.

[Brian Eli]

Chief

[Larry Derrickson]

Councillor

Councillor

[Wayne Eli]

Councillor

Councillor

EXPENDITURE BYLAW ANNUAL BUDGET  
Schedule 1997

## REVENUE:

B.C. Assessment Roll	1997 Rate	Invoice
Class1 212,750,464	10.7087	2,330,561 *
Class2 2,906,830	35.2999	104,969 *
Class3 0	n/a	0
Class4 0	3485.47	0
Class5 876,001	241.98	21,696 *
Class6 27,020,400	23.4846	634,837 *
Class7 0	n/a	0
Class8 518,700	11.0422	102,94 *
Class9 0	n/a	0
244,318,418		3,125,477

## LESS:

Home Owner Grants/Senior Grants/Other	(550,000)
Status Exemptions	(10,000)
sub-total	2,565,477
sewer parcel tax	35,596
interest & penalty estimate	80,000

## TOTAL REVENUES:

2,681,072

## EXPENSES:

	1997
W.F.N. General Portion	148,000
Public Works	35,000
Bylaws	35,000
Registration	30,000
Community Planning	35,000
Utility Service Building	37,000
Gym	400,000
Water System	100,000
C.O.R.D. Service Agreement	187,888
Westside Fire Protection	108,000
Sewer Parcel Tax	35,596
B.C. Assessment Authority	38,230
B.C. Assessment Appeals Board	10,000
Administration:	
Collection exp	130,000
Consultant	10,000
Professional fees	75,000
General Admin	280,372
Projected:	
Allowing doubtful accounts	30,000
Stabilization fund	307,839
Capital projects fund	312,548
Contingency fund	312,548

## TOTAL EXPENDITURES

2,681,072

0

## \*Notes:

Calculation of Class 1 increased by \$74,820 due to minimum tax payment

Calculation of Class 2 increased by \$2,357 due to minimum tax payment

Calculation of Class 5 increased by \$300 due to minimum tax payment

Calculation of Class 6 increased by \$220 due to minimum tax payment

Calculation of Class 8 increased by \$250 due to minimum tax payment

**WESTBANK FIRST NATION  
TOBACCO PRODUCTS TAX BY-LAW 1998  
BY-LAW NO. 1998-TX-01**

[Approved by Minister on January 6, 1998]

WHEREAS the citizens of the Westbank First Nation have aboriginal and treaty rights, and other rights and freedoms that are recognized and affirmed in the Constitution of Canada;

AND WHEREAS First Nations, as original peoples, have inherent authority over their lands, peoples, and resources;

AND WHEREAS the Westbank First Nation Council as the elected government of the Westbank First Nation has jurisdiction over those lands, peoples and resources and is responsible for the establishment of laws;

AND WHEREAS the Council consider it in the best interests of the Nation to enact this Westbank First Nation Law for the taxation of tobacco products;

NOW THEREFORE the Council of the Westbank First Nation enacts as follows:

**SHORT TITLE**

1. The By-law is made pursuant to subsection 52(1) and Part IV\* of the *Budget Implementation Act, 1997*, S.C., 1997, c.26. It may be cited for all purposes as the Westbank First Nation Tobacco Products Tax By-law, 1998-TX-01.

**INTERPRETATION**

2. In this By-law the following definitions apply:

“Reserve” means the reserves, within the meaning of subsection 2(1) of the *Indian Act*, R.S., c.I-5 set apart by Her Majesty for the use and benefit of the Westbank First Nation;

“Tobacco” means:

- a) every article made by a tobacco manufacturer from raw leaf tobacco, within the meaning assigned to those expressions by section 6 of the *Excise Act*, R.S., c.E-14, by any process whatever, and includes cigarettes and tobacco sticks, as defined in that section, and snuff;
- b) the leaves and stems of the tobacco plant if they have been processed further that drying and sorting; and
- c) cigars, as defined in the section.

\* Editors Note: Part IV of the *Budget Implementation Act, 1997*, S.C. 1997, c.26 is reproduced in Appendix 1, *infra* at page 356.



### INPOSITION OF DIRECT TAX

3. Any person who purchases tobacco on any reserve of the Westbank First Nation, shall pay the Westbank First Nation a tax calculated on the value of the consideration for the sale at the rate provided for in subsection 165 (1) of the *Excise Tax Act*, R.S., c.E-15.

4. This By-law applies to every sale for which consideration becomes due, or is paid without having become due, on or after February 1st, 1998. This By-law shall come into force and effect on the later of the day it is approved by the Minister of Finance for the Government of Canada and February 1st, 1998.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Westbank First Nation held at the Westbank First Nation Administration Office, 515 Highway 97 South, Kelowna, BC, this [6th] day of [January] 1998.

\_\_\_\_\_  
[Brian Eli]

Chief

\_\_\_\_\_  
[Wayne Eli]

Councillor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
[Clarence Clough]

Councillor

\_\_\_\_\_  
Councillor

**WHISPERING PINES / CLINTON INDIAN BAND**  
**1997 RATES BY-LAW**

[Approved by Minister on May 30, 1997]

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 Whispering Pines/Clinton First Nation, (also known as the Whispering Pines/Clinton Band) enacted the Whispering Pines/Clinton First Nation Property Taxation By-law on December 8, 1995;

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

1. This by-law may be cited for all purposes as the Whispering Pines/Clinton Indian Band 1997 Rates By-law.

2. Pursuant to Section 11 of the Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995), the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 1997 Rates By-law.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Whispering Pines/Clinton Indian Band at the Whispering Pines/Clinton Indian Band Administration Office, Whispering Pines IR#4, RR#1, Site 8, Comp #4, Kamloops, BC, V2C 1Z3 this [26]th day of [May] 1997.

A Quorum of council consists of (2) Band Councillors.

Moved by: [Richard LeBourdais]      Seconded by: [Joe LeBourdais]

[Richard LeBourdais]  
[Chief] Richard LeBourdais

[Joe LeBourdais]  
[Councillor] Joe LeBourdais

[Eugene LeBourdais]  
[Councillor] Eugene LeBourdais

Band Council Resolution  
 File No. 97/98-03  
 Date: May 26, 1997  
 Quorum: (2  
 District: North

THE WHISPERING PINES/CLINTON INDIAN BAND COUNCIL DOES  
 HEREBY RESOLVE THAT:

AND AGREE to the following amendments to the 1995 Whispering Pines/Clinton  
 Indian Band Property Taxation and Assessment By-law.

Class of Property Prescribed under the <i>Assessment Act</i>	Rate of Tax applies Against each \$1,000 of Net Taxable Value of Property
Class 1 - Residential	.1215
Class 2 - Utilities	.5711
Class 3 - Unmanaged Forest Land	.4641
Class 4 - Major Industry	.7205
Class 5 - Light Industry	.3767
Class 6 - Business and Other	.3803
Class 7 - Management Forest Land	.3414
Class 8 - Recreational/Non-Profit Organization	.1434
Class 9 - Farm	.1737

[Richard LeBourdais]  
 Chief Richard LeBourdais

[Joe LeBourdais]  
 Councillor Joe LeBourdais

[Eugene LeBourdais]  
 Councillor Eugene LeBourdais

WHISPERING PINES / CLINTON INDIAN BAND

1997 ASSESSMENT RATES

The Council of the Whispering Pines/Clinton Indian Band hereby adopt the following assessment rates for the 1997 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 Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)	Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)
Class 1 - Residential	.1215
Class 2 - Utilities	.5711
Class 3 - Unmanaged Forest Land	.4641
Class 4 - Major Industry	.7205
Class 5 - Light Industry	.3767
Class 6 - Business and Other	.3803
Class 7 - Managed Forest Land	.3414
Class 8 - Recreational/Non-Profit Organization	.1434
Class 9 - Farm	.1737

Band Council Resolution  
 File No. 97/98-02  
 Date: May 26, 1997  
 Quorum: (2)  
 District: North

SCHEDULE "A"

THE WHISPERING PINES/CLINTON INDIAN BAND COUNCIL DOES  
 HEREBY RESOLVE THAT:

COLUMN 1	COLUMN 2	
Class of Property prescribed under the Whispering Pines/Clinton Indian Band Property Taxation By-law	Rate of tax applied against each \$1,000 of Net Taxable Value of Property	
	<u>Land Only With Improvements</u>	
Class 1 - Residential	6.3826	7.5648
Class 2 - Utilities	21.3707	25.5084
Class 3 - Unmanaged Forest Land	18.7993	23.5281
Class 4 - Major Industry	19.2810	23.3005
Class 5 - Light Industry	15.5372	19.5927
Class 6 - Business and Other	15.1040	18.0004
Class 7 - Management Forest Land	8.2153	11.7619
Class 8 - Recreational/Non-Profit Organization	6.8047	7.9869
Class 9 - Farm	7.9350	9.1172

[Richard LeBourdais]  
 \_\_\_\_\_  
 Chief Richard LeBourdais

[Joe LeBourdais]  
 \_\_\_\_\_  
 Councillor Joe LeBourdais

[Eugene LeBourdais]  
 \_\_\_\_\_  
 Councillor Eugene LeBourdais

**WHISPERING PINES / CLINTON INDIAN BAND  
PROPERTY TAX EXPENDITURE BY-LAW 1996**

[Approved by Minister on February 3, 1997]

**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(2) 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 (in addition to those authorized under subsection 12(2) of the property taxation by-law) to be made out of property tax revenue from time to time;

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 (in addition to those authorized under subsection 12(2) of the property taxation by-law) to be made out of property tax revenue.

**SHORT TITLE**

**1.** This by-law may be cited for all purposes as the Whispering Pines/Clinton Indian Band Property Tax Expenditure By-law.

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

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

“band” means the Whispering Pines/Clinton Band of Indians,

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

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

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

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

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 12(2) of the property taxation by-law,

“property taxation by-law” means the Whispering Pines/Clinton Indian Band Property Taxation By-law approved and passed by the council on the 8th day of December 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 the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise,

“surveyor of taxes” means the surveyor of taxes appointed by council under the Whispering Pines/Clinton Indian Band 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

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

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

#### ANNUAL PROPERTY TAX BUDGET

5.(1) On or before 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, the Council shall endeavour to consider each 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 under subsection 12(2) of the property taxation by-law or 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(2) of the property taxation by-law or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

#### PROPERTY TAX REVENUE ACCOUNTS

6.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until required to be expended pursuant to subsection 12(2) of the property taxation by-law or 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 subsection 12(2) of the property taxation by-law or pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

#### ADMINISTRATION AND ENFORCEMENT

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

#### BY-LAW REMEDIAL

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

#### MISCELLANEOUS

9.(1) 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

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Whispering Pines/Clinton Indian Band held at the Whispering Pines/Clinton Indian Band Administration Office, Whispering Pines Indian Reserve #4, R.R. #1, Site 8, Comp.#4, Kamloops, B.C. V2C 1Z3 this [15] th day of [August], 1996.

A Quorum of Council consists of (2) Band Councillors.

Moved by: [Chief Richard LeBourdais]

Seconded by: [Councillor Eugene LeBourdais]

[Chief Richard LeBourdais]

Chief

[Councillor Joe LeBourdais]

Councillor

[Councillor Eugene LeBourdais]

Councillor

## APPENDIX 1

### ***BUDGET IMPLEMENTATION ACT, 1997, S.C. 1997, c.26***

...

#### **PART IV**

#### **WESTBANK FIRST NATION TOBACCO PRODUCTS TAX**

**51.** The definitions in this section apply in this Part.

“council”, in relation to the Westbank First Nation, has the same meaning as the expression “council of the band” in subsection 2(1) of the *Indian Act*.

“direct tax” means a tax that the legislature of a province may levy pursuant to class 2 of section 92 of the *Constitution Act, 1867*.

“Minister” means the Minister of Finance.

“reserve” means the reserves, within the meaning of subsection 2(1) of the *Indian Act*, set apart by Her Majesty for the use and benefit of the Westbank First Nation.

“tobacco product” means

(a) every article made by a tobacco manufacturer from raw leaf tobacco, within the meaning assigned to those expressions by section 6 of the *Excise Act*, by any process whatever, and includes cigarettes and tobacco sticks, as defined in that section, and snuff;

(b) the leaves and stems of the tobacco plant if they have been processed further than drying and sorting; and

(c) cigars, as defined in that section.

“Westbank First Nation” means the Westbank Band of Indians referred to in Order in Council P.C. 1973-3571.

**52.(1)** Notwithstanding section 87 of the *Indian Act*, the council may make a by-law imposing a direct tax in respect of the sale of tobacco products on a reserve to be collected pursuant to an agreement entered into under subsection 54(1).

(2) For greater certainty, except with respect to a tax imposed by a by-law made under subsection (1), nothing in that subsection affects the application of section 87 of the *Indian Act*.

(3) Moneys raised pursuant to a tax referred to in subsection (1) are not Indian moneys within the meaning of subsection 2(1) of the *Indian Act*.

(4) For the purposes of this Part, a tobacco product is sold on a reserve if tax under section 165 of the *Excise Tax Act* is not payable in respect of the sale (or would not be payable if the purchaser were an Indian within the meaning assigned by subsection 2(1) of the *Indian Act* and section 55 did not apply to the sale) because

of the connection of the sale with the reserve and the application of section 87 of the *Indian Act*.

(5) Expenditures made out of moneys raised pursuant to a tax referred to in subsection (1) must be made under the authority of a resolution approved by a majority of the councillors of the Westbank First Nation present at a meeting of the council duly convened.

**53.(1)** A by-law made under subsection 52(1)

(a) shall be valid only if approved by a majority of the councillors of the Westbank First Nation present at a meeting of the council duly convened;

(b) shall not come into force before it is approved by the Minister and an agreement has been entered into under subsection 54(1);

(c) shall provide that the rate of tax on the sale of tobacco products is the rate at which tax is imposed under subsection 165(1) of the *Excise Tax Act*, as amended from time to time;

(d) may be made with respect to any matter arising out of or ancillary to the exercise of powers under this section; and

(e) is not subject to the *Statutory Instruments Act*.

(2) A copy of a by-law made by the council under this Part, if it is certified to be a true copy by the Minister or a person authorized by the Minister, is evidence that the by-law was duly made by the council and approved by the Minister, without proof of the signature or the authorization of the person, and no such by-law is invalid by reason of any defect in form.

(3) The council shall, on demand, provide a copy of any by-law made under this Part and shall publish every such by-law in a newspaper having general circulation in the place where the tax applies.

**54.(1)** Where the council has made a by-law imposing a tax under this Part, the Minister, with the approval of the Governor in Council, may on behalf of the Government of Canada enter into an agreement with the council pursuant to which the Government of Canada will collect the tax on behalf of the Westbank First Nation and will make payments to the council in respect of the tax so collected in accordance with the terms and conditions of the agreement.

(2) Where an agreement has been entered into, the Minister may make advance payments to the council out of the Consolidated Revenue Fund on account of any amount that may become payable to the Westbank First Nation pursuant to the agreement.

(3) Where an agreement has been entered into,

(a) Part IX of the *Excise Tax Act* (except paragraph 240(1)(a) of that Act)

applies for the purposes of a by-law made under subsection 52(1) as if the tax were imposed under subsection 165(1) of that Act;

(b) where a person does anything to satisfy a requirement of the by-law that would satisfy a corresponding requirement of Part IX of the *Excise Tax Act* if the tax imposed under the by-law were imposed under subsection 165(1) of that Act, the requirement of the by-law is deemed to have been satisfied;

(c) for greater certainty, every person who is registrant for the purposes of Part IX of the *Excise Tax Act* is a registrant for the purposes of the by-law; and

(d) any proceeding that could be taken under any other Act of Parliament in respect of the tax imposed under subsection 165(1) of the *Excise Tax Act* may be taken in respect of the tax imposed under the by-law.

**55.** No tax is payable under subsection 165(1) of the *Excise Tax Act* with respect to a supply in respect of which a tax referred to in subsection 52(1) is payable.

**56.(1)** No person shall provide access to information obtained in the administration of this Part or any by-law made under this Part that may directly or indirectly identify a person except

(a) for the purposes of administering or enforcing this Part or Part IX of the *Excise Tax Act* or a by-law made under this Part;

(b) for any purpose for which taxpayer information may be provided under Part IX of the *Excise Tax Act*;

(c) for the purposes of any legal proceedings;

(d) to the person to whom the information relates;

(e) to the council and any officer of the tax administration of the Westbank First Nation who is authorized by the council, for the purposes of formulating or implementing the fiscal policy of the Westbank First Nation;

(f) to an official of the Department of Finance for the purposes of formulating or implementing fiscal policy; and

(g) to any person legally entitled to it under any Act of Parliament or of the legislature of a province, solely for the purposes for which that person is entitled to it.

(2) Every person to whom information has been provided for a particular purpose under subsection (1) and who for any other purpose knowingly uses, provides to any person, allows the provision to any person of, or allows any person access to, that information is guilty of an offence and liable on summary conviction to a fine of not more than \$5,000 or to imprisonment for a term of not more than twelve months, or to both.

**57.** Every person who contravenes this Part, except subsection 56(1), or a by-law made under this Part is guilty of an offence and liable on summary conviction to a fine of not more than \$25,000 or to imprisonment for a term of not more than twelve months, or to both.

**58.** If Bill C-25, introduced in the second session of the thirty-fifth Parliament and entitled *An Act respecting regulations and other documents, including the review, registration, publication and parliamentary scrutiny of regulations and other documents, and to make consequential and related amendments to other Acts*, is assented to, then, on the later of the coming into force of section 1 of that Act and paragraph 53(1)(e) of this Act, paragraph 53(1)(e) of this Act is replaced by the following:

(e) is not subject to the *Regulations Act*.





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